

## CHAPTER 5

### CHAPEL FUND ACCOUNTING (PART 2)

The accounting procedures for a Command Religious Program (CRP) chapel fund for 1 month were covered in the preceding chapter. A completed Receipts and Expenditures Record is shown in figure II-5-1 summarizing the transactions for the month of August 1980 (fiscal year 1980). This chapter will be a continuation of the transactions for September 1980 (fiscal year 1980) and October 1980 (fiscal year 1981) for the same chapel fund.

After making the closing entries on the Receipts and Expenditures Record for the month of September, the quarterly and annual Statements of Operations and Net Worth will be explained. These two reports provide a summary of the monetary transactions of the fund and indicate the net worth of the fund at the close of the quarter and fiscal year.

The format for this chapter will be the same as for the last chapter. Transactions will be explained on a day-to-day basis as they occurred during the month of September. However, the transactions will not be explained in as much detail as in the previous chapter, and the transactions for October will be given in an abbreviated format.

#### ACCOUNTING APPLICATION (SEPTEMBER)

Before proceeding to the daily transactions for the month of September 1980 (fiscal year 1980), a short review is provided in the next few numbered sections.

1. Name and address of command—Naval Education and Training Program Development

Center (NAVEDTRAPRODEVCON or NET-PDC), Pensacola, Florida 32509.

2. Commanding officer—Isaac M. Captain, CAPT, USN.

3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN.

4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.

5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.

6. Roman Catholic account custodian—Marvin R. Smithers, RPC, USN.

7. Protestant account custodian—Alice L. Ship, RP2, USN.

Additional guidelines or requirements will be explained as needed during the course of September's daily transactions.

#### SEPTEMBER 1, 1980

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month. After thoroughly checking the transactions for the month of August, he starts a new Receipts and Expenditures Record for the month of September as shown in figure II-5-2. The beginning balances shown in the ROMAN CATHOLIC ACCOUNT (\$1,880.37), the PROTESTANT ACCOUNT (\$2,254.18), and the COMPOSITE BALANCE (\$4,134.55) are brought forward from the "8/31 Balance Forward" line of the Receipts and Expenditures Record for the month of August shown in figure II-5-1.





CHAPEL FUND RECEIPT VOUCHER

NETPDC  
(NAME OF COMMAND)

CHAPEL FUND

I. COLLECTION  
DATE 7 SEP 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 218

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

_____	\$	_____
_____		_____
_____		_____
\$20.00 X 1	= \$	20.00
10.00 X 4	=	40.00
5.00 X 6	=	30.00
2.00 X 1	=	2.00
1.00 X 150	=	150.00
.50 X 12	=	6.00
.25 X 160	=	40.00
.10 X 61	=	6.10
.05 X 52	=	2.60
.01 X 48	=	.48
TOTAL	\$	297.18

COUNTED BY Nancy Petry COUNTED BY David Allmar  
CERTIFIED BY A. L. Ship

TOTAL \$ 297.18

**Figure II-5.4.—Chapel Fund Receipt Voucher (Protestant Service, September 7, 1980).**

Figure II-5-5.—Receipts and Expenditures Record (Sunday Collections, September 7, 1980).

#### **SEPTEMBER 7, 1980**

The collections for the Sunday services were counted by two adults from each religious group (Roman Catholic and Protestant) and certified by their respective account custodians (Roman Catholic—RPC Marvin R. Smithers; and Protestant—RP2 Alice L. Ship). Figures II-5-3 and II-5-4 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-5.

#### **SEPTEMBER 14, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-6 and II-5-7 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-8.

#### **SEPTEMBER 17, 1980**

The Roman Catholic Advisory Committee and Protestant Advisory Council held a working luncheon today to discuss the setting of goals for the Command Religious Program for fiscal year 1981. The Roman Catholic and Protestant accounts were charged the amounts indicated on the Purchase Orders illustrated in figures II-5-9 and II-5-10 to pay for the luncheon. A check was issued by the chapel fund administrator to cover this expense and is shown in figure II-5-11. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-12.

#### **SEPTEMBER 18, 1980**

A shipment of religious medals that was ordered from the Ecumenical Bookstore arrived today. Figure II-5-13 shows the Purchase Order for this transaction; figure II-5-14 shows the

check issued by the chapel fund administrator to pay for the medals. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-15.

#### **SEPTEMBER 21, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-16 and II-5-17 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-18.

#### **SEPTEMBER 26, 1980**

As indicated in Chapter 4, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist at a cost of \$20 per Sunday. The cost of the flowers is divided equally between each account and is paid on the last Friday of the month. There are four Sundays in September, so the cost of the flowers is \$80. However, the two groups decided to order additional flowers for the last Sunday in September. This purchase cost the fund another \$20 and, added to the basic \$80 charge for the month, made the total cost of the flowers \$100. Figures II-5-19 and II-5-20 show the Purchase Orders for this transaction; figure II-5-21 shows the check issued by the chapel fund administrator to pay for the flowers. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-22.

#### **SEPTEMBER 28, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-23 and II-5-24 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-25.

CHapel Fund Receipt Voucher

NETPDC  
(NAME OF COMMAND)

CHapel Fund

I. COLLECTION  
DATE 14 SEP 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 212

II. OTHER RECEIPTS  
DATE  
RELIGIOUS GROUP  
SOURCE

III. DEPOSITED  
DATE  
BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00  
10.00  
5.00 X 3 = 15.00  
2.00 X 2 = 4.00  
1.00 X 98 = 98.00  
.50 X 8 = 4.00  
.25 X 202 = 50.50  
.10 X 120 = 12.00  
.05 X 296 = 14.80  
.01 X 102 = 1.02  
TOTAL \$ 199.32

TOTAL \$ 199.32

COUNTED BY Jim Johnson COUNTED BY Jack Allen  
CERTIFIED BY Wm. R. Swisher

Figure II-5-6.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 14, 1980).

CHapel Fund Receipt Voucher

NETPDC  
(NAME OF COMMAND)

CHapel Fund

I. COLLECTION  
DATE 14 SEP 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 246

II. OTHER RECEIPTS  
DATE  
RELIGIOUS GROUP  
SOURCE

III. DEPOSITED  
DATE  
BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00  
10.00 X 3 = 30.00  
5.00 X 8 = 40.00  
2.00 X 1 = 2.00  
1.00 X 101 = 101.00  
.50 X 2 = 1.00  
.25 X 29 = 7.25  
.10 X 202 = 20.20  
.05 X 201 = 10.05  
.01 X 186 = 1.86  
TOTAL \$ 213.36

TOTAL \$ 213.36

COUNTED BY Nancy Patey COUNTED BY David Allman  
CERTIFIED BY D. L. Skye

Figure II-5-7.—Chapel Fund Receipt Voucher (Protestant Service, September 14, 1980).

NETPDC (NAME OF COMMAND)				RECEIPTS AND EXPENDITURES RECORD				PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	COMPOSITE BALANCE		
9/1	BALANCE BROUGHT FORWARD			RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE		
9/7	SUNDAY COLLECTIONS			280.16	297.18	2251.18	4134.55		
9/14	SUNDAY COLLECTIONS			199.32	213.36	2571.36	4711.89		
						2764.72	5124.57		

Figure II-5-8.—Receipts and Expenditures Record (Sunday Collections, September 14, 1980).

<b>PURCHASE ORDER</b> NAVCOMPT FORM 2212 (2 PT) (REV. 2-72) S/N 0104-LF-706-5300		ACTIVITY NO.	DATE Sept. 17, 1980	PURCHASE ORDER NO. C-81	
<b>FROM:</b> RPC Marvin R. Smithers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		<b>TO:</b> CMO Mess Treasurer NAVEDTRAPRODEVEN Pensacola, Florida 32509		<b>DELIVER TO:</b> CMO Club	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
21	Fried Chicken Dinners	21	Each	\$2.50	\$52.50
1	Waitress Tip	-	-	-	7.50
Total Expenditure					\$60.00
DATE REQUIRED Sept. 17, 1980		DISCOUNT TERMS		VIA	
				SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>M. R. Smithers</i>	
RECEIVING CLERK					
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE Sept. 17, 1980 Authorized for Payment			
STOREROOM		DEPARTMENT			
MARKED FOR:					
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:		<i>M. R. Smithers</i> M. R. SMITHERS			
BOOKKEEPER					
THE BILLING IS CORRECT:		PAID BY CHECK NO.		DATE PAID	
				AUTHENTICATED BY (Initials)	
PART 3		RECEIVING/BOOKKEEPER COPY			

Figure II-5-9.—Purchase Order Part 3 (Roman Catholic Account, September 17, 1980).

## SEPTEMBER 29, 1980

During the monthly meetings of the Roman Catholic Advisory Committee and Protestant Advisory Council held on 14 September, each group decided to make a number of donations out of their respective accounts of the CRP chapel fund to various charities and organizations. Each group's transactions will be explained individually in the next few sections.

### Roman Catholic Group

The Roman Catholic Advisory Committee consulted with Chaplain Brown concerning the various organizations that they thought should

receive donations. Following the discussion with Chaplain Brown, the committee decided to recommend to the commanding officer that donations be made to the following organizations and directed RPC Smithers, when authorized, to prepare the Purchase Orders for these donations. Approval was received and the Purchase Orders were prepared on 29 September 1980.

1. Marynoll Missionaries —figure II-5-26 shows the Purchase Order for this transaction: figure II-5-27 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-28.

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**Figure II-5-11.—Check Number 530 (Purchase Orders C-81 and P-86).**

**Figure II-5.2.—Receipts and Expenditures Record (Payment of Purchase Orders C-81 and P-86, September 17, 1980).**

NETPDC		CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD				PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80			
(NAME OF COMMAND)				ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE	
DATE	DESCRIPTION	CHECK NO.	P. O. NO.	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE		
9/1	BALANCE BROUGHT FORWARD				1880.37						4/344.55
9/7	SUNDAY COLLECTIONS			280.16	2100.33	297.18	2551.36				4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72				5124.57
9/17	C MO CLUB	530	C-81 P-86		60.00		2698.72				4998.57



PURCHASE ORDER DATE OF ORDER IS 8 27 1980 BY: J. H. HARRIS		DATE Sept. 2, 1980	PURCHASE ORDER NO. C-60		
FROM: RPC Marvin R. Smitthers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		SHIPPED TO: NETPOC (Code CH)			
COMPLAINT: Being governed by instructions herein, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
17	#4676521 Religious Medals	17	Each	\$3.00	\$51.00
Total Expenditure					\$51.00
DATE RECEIVED Sept. 30, 1980		RECEIVED TERM 114		SIGNATURE OF AUTHORIZED REPRESENTATIVE Mr. R. Smitthers	
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE Sept. 18, 1980		AUTHORIZED FOR PAYMENT	
MAILED FOR:		STENOGRAPHER		DEPARTMENT	
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL		DATE		BOOKKEEPER	
Mr. R. Smitthers		Mr. R. Smitthers		BOOKKEEPER	
THE BILLING IS CORRECT		DATE PAID		AUTHENTICATED BY (INITIALS)	
PART 3		RECEIVING/BOOKKEEPER COPY			

**Figure II-5-13.—Purchase Order Part 3 (Roman Catholic Account, September 18, 1980).**

NAVEDTRAPRODEVYEN CHAPEL FUND  
 PENSACOLA, FLORIDA 32509  
 NO. 531  
September 18 19 80 63-54  
 172  
 PAY TO THE ORDER OF Ecumenical Bookstore \$ 51.00  
Fifty-one and 00/100 DOLLARS  
 THE AMERICAN BANK  
Medala  
Catholic Aest.  
 FOR M. R. Smithers ADMINISTRATOR  
 36483158 651 3003

**Figure II-5-14.—Check Number 531 (Purchase Order C-80).**

NETPDC		CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD				PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)				ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE
9/1	BALANCE BROUGHT FORWARD				1880.37		2259.18		4134.55
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18	2551.36		4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72		5124.57
9/17	C.M.O. CLUB	530	5-81		60.00	2299.85	66.00	2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00	2248.85	2698.72		4947.57

CHapel Fund Receipt Voucher

NETPDC  
(NAME OF COMMAND)

CHapel Fund

1. COLLECTION  
DATE 21 SEP 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 252

II. OTHER RECEIPTS  
DATE  
RELIGIOUS GROUP  
SOURCE

III. DEPOSITED  
DATE  
BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 8 = 80.00  
10.00 x 10 = 50.00  
5.00 x 6 = 12.00  
1.00 x 140 = 140.00  
.50 x 2 = 1.00  
.25 x 201 = 50.25  
.10 x 128 = 12.80  
.05 x 162 = 8.10  
.01 x 101 = 1.01  
TOTAL \$ 355.16

TOTAL \$ 355.16

COUNTED BY Jim Johnson COUNTED BY Jack Olson  
CERTIFIED BY M. R. Swindberg

Figure II-5-16.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 21, 1980).

CHapel Fund Receipt Voucher

NETPDC  
(NAME OF COMMAND)

CHapel Fund

1. COLLECTION  
DATE 21 SEP 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 272

II. OTHER RECEIPTS  
DATE  
RELIGIOUS GROUP  
SOURCE

III. DEPOSITED  
DATE  
BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 2 = 40.00  
10.00 x 9 = 90.00  
5.00 x 11 = 55.00  
2.00 x 8 = 16.00  
1.00 x 86 = 86.00  
.50 x 4 = 2.00  
.25 x 82 = 20.50  
.10 x 92 = 9.20  
.05 x 106 = 5.30  
.01 x 103 = 1.03  
TOTAL \$ 325.03

TOTAL \$ 325.03

COUNTED BY Nancy Petty COUNTED BY David Allmon  
CERTIFIED BY A. L. Skj

Figure II-5-17.—Chapel Fund Receipt Voucher (Protestant Service, September 21, 1980).

NETPDC  
(NAME OF COMMAND)

CHapel Fund

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
9/1	BALANCE BROUGHT FORWARD				1880.37		2254.18			4134.55
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18	2551.36			4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72			5124.57
9/17	C M O CLUB	530	5-81		60.00		2698.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00		2698.72			4947.57
9/21	SUNDAY COLLECTIONS				355.16		3023.75			5627.76

Figure II-5-18.—Receipts and Expenditures Record (Sunday Collections, September 21, 1980).

PURCHASE ORDER NAVCOMPY FORM 2212 (2 PT) (REV. 3-73) S/N 0104-LF-706-5300		ACTIVITY NO.	DATE Sept. 26, 1980	PURCHASE ORDER NO. C-82	
FROM: RPC Marvin R. Smithers NAVEDTRAPRODEVCEEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Pretty Florist 8693 Pace Boulevard Pensacola, Florida 32507		DELIVER TO: NETPOC (Code CH)	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
4	Flowers for Sunday Services in Sept.	4*	Each	\$10.00	\$40.00
1	Additional flowers for 28 Sept. <i>*NOTE: Flowers were received on 7, 14, and 21 Sept. The flowers for the services to be held on 28 Sept. were received today including the additional flowers.</i>	1*	Each	10.00	10.00
Total Expenditure					\$50.00
DATE REQUIRED	DISCOUNT TERMS	VIA	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>M. R. Smithers</i>		
RECEIVING CLERK					
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE Sept. 26, 1980 Authorized for Payment			
STOREROOM	DEPARTMENT				
MARKED FOR:					
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:		<i>M. R. Smithers</i> M. R. SMITHERS			
BOOKKEEPER					
THE BILLING IS CORRECT:	PAID BY CHECK NO.	DATE PAID	AUTHENTICATED BY [Initials]		
PART 3 RECEIVING/BOOKKEEPER COPY					

Figure II-5-19.—Purchase Order Part 3 (Roman Catholic Account, September 26, 1980).

2. Franciscan Fathers—figure II-5-29 shows the Purchase Order for this transaction; figure II-5-30 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-31.

3. Sisters of Charity—figure II-5-32 shows the Purchase Order for this transaction; figure II-5-33 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-34.

4. Sacred Heart Hospital—Figure II-5-35 shows the Purchase Order for this transaction; figure II-5-36 shows the check issued by the chapel fund administrator for the donation. The

entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-37.

5. Most Holy Sacrament Convent—figure II-5-38 shows the Purchase Order for this transaction; figure II-5-39 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-40.

6. St. Bernard Seminary—figure II-5-41 shows the Purchase Order for this transaction; figure II-5-42 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-43.

PURCHASE ORDER		ACTIVITY NO.	DATE	PURCHASE ORDER NO.
RP2 Alice L. Ship NAVETRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509		Pretty Florist 8693 Pace Boulevard Pensacola, Florida 32507	Sept. 26, 1980	P-87
CERTIFICATION: Being governed by instructions herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
4	Flowers for Sunday Services in Sept.	4*	Each \$10.00	\$40.00
1	Additional flowers for 28 Sept. and 21 Sept. The flowers for the services to be held on 28 Sept. were received today including the additional flowers.	1*	Each 10.00	10.00
Total Expenditure \$50.00 <i>MRX</i>				
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		RECEIVING CLERK: <i>R. L. Ship</i>		
DATED: Sept. 26, 1980 Authorized for Payment		SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: <i>A. L. Ship</i> <i>A. L. SHIP</i>		
THE BILLING IS CORRECT:		BOOKKEEPER:		
PART 3 RECEIVING/BOOKKEEPER COPY				

Figure II-5-20.—Purchase Order Part 3 (Protestant Account, September 26, 1980).

NAVETRAPRODEVEN CHAPEL FUND		NO.	532
PENSACOLA, FLORIDA 32509		DATE	September 26, 1980
PAY TO THE ORDER OF: <i>Pretty Florist</i>		AMOUNT	\$ 100.00
THE AMERICAN BANK		DOLLARS	
Flowers: Catholic and Protestant		FOR: <i>Rev. R. R. Smith</i> ADMINISTRATOR	

Figure II-5-21.—Check Number 532 (Purchase Orders C-82 and P-87).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	COMPOSITE BALANCE
9/1	BALANCE BROUGHT FORWARD			RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE		4/34.55
9/7	SUNDAY COLLECTIONS			280.16	297.18		4711.89
9/14	SUNDAY COLLECTIONS			199.32	213.36		5124.57
9/17	C MO CLUB	530	C-81	60.00	66.00		4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2698.72		4947.57
9/21	SUNDAY COLLECTIONS			355.16	325.03		5627.76
9/26	PRETTY FLORIST	532	C-82	50.00	50.00		5527.76

Figure II-5-22.—Receipts and Expenditures Record (Payment of Purchase Orders C-82 and P-87, September 26, 1980).

CHapel Fund Receipt Voucher

NETPDC (NAME OF COMMAND)

CHapel Fund

1. COLLECTION

DATE 28 SEP 80

TIME 1030

RELIGIOUS GROUP PROTESTANT

ATTENDANCE 249

2. OTHER RECEIPTS

DATE

RELIGIOUS GROUP

SOURCE

3. DEPOSITED

DATE

BY

4. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 1 = \$20.00

10.00 x 6 = 60.00

5.00 x 3 = 15.00

2.00 x 2 = 4.00

1.00 x 90 = 90.00

.50 x 11 = 5.50

.25 x 105 = 26.25

.10 x 199 = 19.90

.05 x 144 = 7.20

.01 x 206 = 2.06

TOTAL \$249.91

TOTAL \$249.91

COUNTED BY Nancy Piny

COUNTED BY David Allman

CERTIFIED BY A. L. Ship

CHapel Fund Receipt Voucher

NETPDC (NAME OF COMMAND)

CHapel Fund

1. COLLECTION

DATE 28 SEP 80

TIME 0900

RELIGIOUS GROUP CATHOLIC

ATTENDANCE 219

2. OTHER RECEIPTS

DATE

RELIGIOUS GROUP

SOURCE

3. DEPOSITED

DATE

BY

4. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 5 = \$100.00

10.00 x 4 = 40.00

5.00 x 4 = 20.00

2.00 x 1 = 2.00

1.00 x 89 = 89.00

.50 x 10 = 5.00

.25 x 106 = 26.50

.10 x 99 = 9.90

.05 x 143 = 7.15

.01 x 198 = 1.98

TOTAL \$211.53

TOTAL \$211.53

COUNTED BY Lin Johnson

COUNTED BY Jack Allman

CERTIFIED BY M. R. Swisher

Figure II-5-24.—Chapel Fund Receipt Voucher (Protestant Service, September 28, 1980).

Figure II-5-23.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 28, 1980).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
9/1	BALANCE BROUGHT FORWARD			1880.37		2259.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16		257.36				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C MO CLUB	530	5-81	60.00	2299.85	66.00	2698.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2748.85		2698.72			4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76
9/26	PRETTY FLORIST	532	5-83	50.00	2554.01	50.00	2973.75			5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91				5989.20

Figure II-5-25.—Receipts and Expenditures Record (Sunday Collections, September 28, 1980).

PURCHASE ORDER  
 NAVEDTRAPRODVEN CHAPEL FUND  
 PENSACOLA, FLORIDA 32509

ACTIVITY NO. \_\_\_\_\_ DATE Sept. 29, 1980 PURCHASE ORDER NO. C-83

FROM: R.C. Marvin R. Smithers  
 NAVEDTRAPRODVEN Chapel  
 246 Government Street  
 Fund Roman Catholic  
 Account Custodian  
 Pensacola, Florida 32509

TO: Marynoll Missionaries  
 246 Government Street  
 Washington, D.C. 20370

QUANTITY RECEIVED: \_\_\_\_\_ UNIT: \_\_\_\_\_ UNIT PRICE: \_\_\_\_\_ AMOUNT: \$200.00

DESCRIPTION: Donation to Marynoll Missionaries

Total Expenditure: \$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment

NAME: M.R. Smithers  
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M.R. SMITHERS  
 THE BILLING IS CORRECT: \_\_\_\_\_ DATE PAID: \_\_\_\_\_ AUTHORIZED BY: \_\_\_\_\_

PART 3 RECEIVING/BOOKKEEPER COPY

NAVEDTRAPRODVEN CHAPEL FUND  
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF: Marynoll Missionaries \$ 200.00

TWO hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR: Donator  
 Catholic Act. M.R. Smithers  
 ADMINISTRATOR

NO. 533  
 53-54  
 122

Figure II-5-27.—Check Number 533 (Purchase Order C-83).

Figure II-5-26.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE
9/1	BALANCE BROUGHT FORWARD			1880.37	2254.18	4134.55
9/7	SUNDAY COLLECTIONS			280.16	257.36	4711.89
9/14	SUNDAY COLLECTIONS			199.32	213.36	5124.57
9/17	C MO CLUB	530	C-81	60.00	2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2698.72	4947.57
9/21	SUNDAY COLLECTIONS			355.16	3023.75	5627.76
9/26	Pretty Florist	532	C-82	50.00	2973.75	5527.76
9/28	SUNDAY COLLECTIONS			211.53	3223.66	5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	3223.66	5789.20

Figure II-5-28.—Receipts and Expenditures Record (Payment of Purchase Order C-83, September 29, 1980).

PURCHASE ORDER FORM 115 (7-79) REV. 1-79 S/N 0844-700-200		ACTIVITY NO.	DATE Sept. 29, 1980	PROGRAM ORDER NO. C-84
TO: RPC Marvin R. Smithers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		FROM: Franciscan Fathers 803 Friary Street Baltimore, Maryland 21862		
COMMENTS: Being governed by instruction herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Franciscan Fathers	-	-	\$200.00
Total Expenditure				\$200.00 <i>MR.P</i>
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE: Sept. 29, 1980 Authorized for Payment		
MARKED FOR:		RECEIVING CLERK		
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL		SIGNATURE OF AUTHORIZED REPRESENTATIVE		
<i>M. R. Smithers</i> M. R. SMITHERS		<i>M. R. Smithers</i>		
THE BILLING IS CORRECT:		DATE PAID		
PAID BY CHECK NO.		AUTHENTICATED BY (INITIALS)		
PART 3 RECEIVING/BOOKKEEPER COPY				

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NC. <i>534</i>
PAY TO THE ORDER OF <i>Franciscan Fathers</i>		<i>September 29, 1980</i>
<i>Two hundred and 00/100</i>		<i>53.64</i> 122
THE AMERICAN BANK		\$ <i>200.00</i>
FOR <i>Donation</i>		DOLLARS
FOR <i>Catholic Dev.</i>		
86483156 551 0003		<i>M. R. Smithers</i> ADMINISTRATOR

Figure II-5-30.—Check Number 534 (Purchase Order C-84).

Figure II-5-29.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	NO.	NO.	RECEIPTS EXPEND.	DISBURSE	RECEIPTS EXPEND.	DISBURSE	RECEIPTS EXPEND.	DISBURSE	COMPOSITE DISBURSE
9/1	BALANCE BROUGHT FORWARD			1880.37		2254.18				4734.55
9/7	SUNDAY COLLECTIONS			2160.53	280.16	2551.36				4711.89
9/14	SUNDAY COLLECTIONS			2359.85	199.32	2764.72				5124.57
9/17	C.M.O. CLUB	530	C-84	60.00	2399.85	66.00	2698.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2248.85	2698.72				4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	3023.75				5627.76
9/26	PRETTY FLORIST	532	P-87	50.00	2554.01	50.00	2973.75			5527.76
9/28	SUNDAY COLLECTIONS			2765.54	249.91	3223.66				5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	1565.54	3223.66				5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	1365.54	3223.66				5589.20

Figure II-5-31.—Receipts and Expenditures Record (Payment of Purchase Order C-84, September 29, 1980).

PURCHASE ORDER NAVEDTRAPRODEVEN CHAPEL FUND NAVEDTRAPRODEVEN CHAPEL FUND NAVEDTRAPRODEVEN CHAPEL FUND		ACTIVITY NO.	DATE Sept. 29, 1980	PURCHASE ORDER NO. C-85
FROM: RPC Marvin R. Smithers NAVEDTRAPRODEVEN Chapel 4231 Maine Avenue Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Sisters of Charity 4231 Maine Avenue Washington, D.C. 20371		
CERTIFICATE: Being governed by instructions herein, please enter order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Sisters of Charity	-	-	\$200.00
Total Expenditure				\$200.00
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE: Sept. 29, 1980 Authorized for Payment		
MADE FOR:		RECEIVING CLERK		
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:		BOOKKEEPER		
THE BILLING IS CORRECT:		DATE PAID		
PART 3		RECEIVING/BOOKKEEPER COPY		

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NO. 535
PAY TO THE ORDER OF		September 29, 80
Two hundred and 00/100		\$ 200.00
THE AMERICAN BANK		DOLLARS
FOR Donation Catholic Post		M. R. Smithers ADMINISTRATOR
36483158		651 0003

Figure II-5-33.—Check Number 535 (Purchase Order C-85).

Figure II-5-32.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

9/17	BALANCE BROUGHT FORWARD			1680.37				4734.53
9/17	SUNDAY COLLECTIONS			2160.53	297.18			4711.89
9/14	SUNDAY COLLECTIONS			2359.85	213.36			5124.57
9/17	C.M.O. CLUB	530	C-81	60.00				4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00				4947.57
9/21	SUNDAY COLLECTIONS			2604.01	325.03			5627.76
9/26	PRETTY FLORIST	532	C-82	50.00				5527.76
9/28	SUNDAY COLLECTIONS			2765.54	249.91			5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00				5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00				5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00				5389.20

Figure II-5-34.—Receipts and Expenditures Record (Payment of Purchase Order C-85, September 29, 1980).



**PURCHASE ORDER**  
NAVY/COMPT FORM 101 (REV. 5-79)  
N/A 1044-104-000

TO: **Sacred Heart Hospital**  
5151 North 9th Avenue  
Pensacola, Florida 32503  
Fund Roman Catholic  
Account Custodian  
Pensacola, Florida 32509

DATE: **Sept. 29, 1980** PURCHASE ORDER NO: **C-86**

QUANTITY RECEIVED: **1** UNIT PRICE: **\$200.00** AMOUNT: **\$200.00**

DESCRIPTION: **Donation to Sacred Heart Hospital**

QUANTITY: **1** UNIT: **-** UNIT PRICE: **-** AMOUNT: **\$200.00**

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: **Sept. 29, 1980** AUTHORIZED FOR PAYMENT: **M. R. SMITHERS**

MAILED FOR: **RECEIVING CLERK**

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: **M. R. SMITHERS**

THE BILLING IS CORRECT: **YES** DATE PAID: **9/29/80**

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRAPHRODEVEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF: **Sacred Heart Hospital** \$ **200.00**

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR: **Donation Catholic Dist.** **M. R. Smithers** ADMINISTRATOR

86483158 651 0003

NO. **536** DATE **September 29, 1980** 53-54 122

Figure II-5-36.—Check Number 536 (Purchase Order C-86).

Figure II-5-35.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	CHECK NO.	CHECK DATE	CHECK AMOUNT	CHECK BALANCE
9/7	SUNDAY COLLECTIONS			280.76	2780.55	297.18	2551.36	4771.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72	5124.57
9/17	C.M.O. CLUB	530	5.81	60.00	2299.85	66.00	2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	5.80	51.00	2248.85	2698.72	2698.72	4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03	3023.75	5627.76
9/26	PRETTY FLORIST	532	5.82	50.00	2554.01	50.00	2973.75	5527.76
9/28	SUNDAY COLLECTIONS			211.53	2765.54	249.91	3223.66	5989.20
9/29	MARYNOLL MISSIONARIES	533	5.83	200.00	2565.54		3223.66	5789.20
9/29	FRANCISCAN FATHERS	534	5.84	200.00	2365.54		3223.66	5589.20
9/29	SISTERS OF CHARITY	535	5.85	200.00	2165.54		3223.66	5389.20
9/29	SACRED HEART HOSPITAL	536	5.86	200.00	1965.54		3223.66	5189.20

Figure II-5-37.—Receipts and Expenditures Record (Payment of Purchase Order C-86, September 29, 1980).

**PURCHASE ORDER**  
NAVCOMP FORM 0115-B (REV. 8-79)  
F/N 000117-70-000

ACTIVITY NO. Sept. 29, 1980 C-87

TO: Most Holy Sacrament Convent  
8193 LaRue Lane  
Lafayette, Louisiana 81341  
Account Custodian  
Pensacola, Florida 32509

QUANTITY RECEIVED

DESCRIPTION

UNIT PRICE

AMOUNT

Donation to Most Holy Sacrament Convent

\$200.00

Total Expenditure

\$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment

SIGNED FOR: M. R. Smithers

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers

BOOKKEEPER

THE BILLING IS CORRECT: DATE PAID

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRAPHODEVCEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

NO. 537

DATE September 29, 1980

PAY TO THE ORDER OF Most Holy Sacrament Convent 200.00

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR Donation  
Catholic Act. M. R. Smithers  
ADMINISTRATOR

86483158 651 0003

Figure II-5-39.—Check Number 537 (Purchase Order C-87).

Figure II-5-38.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

9/17	C.M.O. CLUB	530	C-87	60.00	2299.85	66.00	2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2248.85	2698.72		4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03	3023.75	5627.76
9/26	PETTY FLORIST	532	C-87	50.00	2554.01	50.00	2973.75	5527.76
9/28	SUNDAY COLLECTIONS			211.53	2765.54	249.91	3223.66	5989.20
9/29	MARYNOEL MISSIONARIES	533	C-83	200.00	2565.54	3223.66		5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54	3223.66		5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54	3223.66		5389.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66		5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54	3223.66		4989.20

Figure II-5-40.—Receipts and Expenditures Record (Payment of Purchase Order C-87, September 29, 1980).

PURCHASE ORDER		ACTIVITY NO.	DATE	PURCHASE ORDER NO.
NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509			Sept. 29, 1980	C-88
<p>FROM: St. Bernard Seminary 4123 Terrence Drive Cullman, Alabama 35412</p> <p>Account Custodian Pensacola, Florida 32509</p>				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
-	Donation to St. Bernard Seminary	-	-	\$200.00
<p>REMARKS: Being governed by instructions herein, please enter our order for the following:</p>				
<p>Total Expenditure \$200.00</p>				
<p>RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: M.R. SMITHERS</p>				
<p>DATE FOR: M.R. SMITHERS</p>				
<p>SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M.R. SMITHERS</p>				
<p>BOOKKEEPER: M.R. SMITHERS</p>				
<p>THE BILLING IS CORRECT: M.R. SMITHERS</p>				
<p>PAID BY CHECK NO. DATE PAID</p>				
<p>RECEIVING/BOOKKEEPER COPY</p>				

Figure II-5-41.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NO. 538
PAY TO THE ORDER OF		September 29, 1980
St. Bernard Seminary		63-64
Two hundred and 00/100		122
THE AMERICAN BANK		\$ 200.00
FOR: Donations		
Catholic Inst.		M. R. Smithers
ADMINISTRATOR		
36483158		651 0003

Figure II-5-42.—Check Number 538 (Purchase Order C-88).

DATE	DESCRIPTION	QTY	UNIT PRICE	AMOUNT	DATE	DESCRIPTION	QTY	UNIT PRICE	AMOUNT
9/17	CMTO CLOS	530	P-88	60.00	2299.85				4998.37
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2248.85				4947.57
9/21	SUNDAY COLLECTIONS			355.16					5627.76
9/26	PRETTY FLORIST	532	C-87	50.00	2554.01				5527.76
9/28	SUNDAY COLLECTIONS			217.53					5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	2565.54				5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54				5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54				5389.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54				5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54				4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54				4789.20

Figure II-5-43.—Receipts and Expenditures Record (Payment of Purchase Order C-88, September 29, 1980).

PERSONAL CHECK NAVY RELIEF SOCIETY (PENSACOLA CHAPTER) FUND PROTESTANT ACCOUNT PENSACOLA, FLORIDA 32508		ACTIVITY NO.	DATE	PERIOD ORDER NO.
R22 Alice L. Ship NAVY RELIEF SOCIETY (PENSACOLA CHAPTER) Fund Protestant Account Custodian Pensacola, Florida 32508			Sept. 29, 1980	P-88
REMARKS: Being provided by instructions herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Navy Relief Society (Pensacola Chapter)	-	-	\$500.00
Total Expenditure				\$500.00 M.R.S.
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE: Sept. 29, 1980 Authorized for Payment		
MADE FOR:		RECEIVING CLERK		
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL		BOOKKEEPER		
THE BILLING IS CORRECT		DATE PAID		

NAVETRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NO. 539
PAY TO THE ORDER OF Navy Relief Society		53-64
Five hundred and 00/100		122
THE AMERICAN BANK		DOLLARS
FOR Protestant Act.		M.R. R. Sanchez
86483158		ADMINISTRATOR

Figure II-5-45.—Check Number 539 (Purchase Order P-88).

Figure II-5-44.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	DATE PAID	RECEIVED BY	AMOUNT PAID
9/21	SUNDAY COLLECTIONS						
9/26	PRETTY FLORIST	532	5.83	308.76	9/26		308.76
9/28	SUNDAY COLLECTIONS						
9/29	MARYNOEL MISSIONARIES	533	211.53	112,723.75	9/29		112,723.75
9/29	FRANCISCAN FATHERS	534	200.00	106,554.01	9/29		106,554.01
9/29	SISTERS OF CHARITY	535	200.00	106,554.01	9/29		106,554.01
9/29	SACRED HEART HOSPITAL	536	200.00	106,554.01	9/29		106,554.01
9/29	MOST HOLY SACRAMENT CONVENT	537	200.00	106,554.01	9/29		106,554.01
9/29	ST. BERNARD SEMINARY	538	200.00	106,554.01	9/29		106,554.01
9/29	NAVY RELIEF SOCIETY	539	200.00	106,554.01	9/29		106,554.01

Figure II-5-46.—Receipts and Expenditures Record (Payment of Purchase Order P-88, September 29, 1980).

## **Protestant Group**

The Protestant Advisory Council consulted with Chaplain Jones concerning the various organizations that they thought should receive donations. Following the discussion with Chaplain Jones, the council decided to recommend to the commanding officer that donations be made to the following organizations and directed RP2 Ship, when authorized, to prepare the Purchase Orders for these donations. Approval was received and the Purchase Orders were prepared on 29 September 1980.

1. Navy Relief Society—figure II-5-44 shows the Purchase Order for this transaction; figure II-5-45 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-46.

2. American Red Cross—figure II-5-47 shows the Purchase Order for this transaction; figure II-5-48 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-49.

3. American Bible Society—figure II-5-50 shows the Purchase Order for this transaction; figure II-5-51 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-52.

4. Church World Service—figure II-5-53 shows the Purchase Order for this transaction; figure II-5-54 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-55.

5. World Relief Commission—figure II-5-56 shows the Purchase Order for this transaction; figure II-5-57 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-58.

6. World Vision International—figure II-5-59 shows the Purchase Order for this transaction; figure II-5-60 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-61.

## **CLOSING ENTRIES (SEPTEMBER 30, 1980)**

It is time to make all the closing entries for the month of September. First, the petty cash fund must be replenished.

### **Petty Cash Vouchers**

The chapel fund administrator must attach all supporting invoices and receipts to each Petty Cash Voucher upon surrendering them to the Roman Catholic and Protestant account custodians for payment. On each Petty Cash Voucher, the chapel fund administrator writes the word "Paid" followed by the date and the number of the check which will be used to make replenishment to the chapel fund. Figures II-5-62, II-5-63, II-5-64, and II-5-65 show the Petty Cash Vouchers charged to the Roman Catholic and Protestant accounts for the month of September.

### **Purchase Order (Part 3)**

Each of the account custodians prepares a Purchase Order for the amount that was used by their individual accounts. The Roman Catholic account custodian would prepare a Purchase Order for \$20.84 which is the amount that was charged to his account for the month. Figure II-5-66 shows this Purchase Order. The Protestant account custodian would prepare a Purchase Order for \$21 which is the amount that was charged to her account for the month. Figure II-5-67 shows this Purchase Order.

PURCHASE ORDER NAVY/COMPTON FORM 100-1 (Rev. 1-78) DA FORM 100-1 (Rev. 1-78)		RECEIPT NO.	DATE	PREPARED BY
TO: American Red Cross NAVEDTRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32508			Sept. 29, 1980	P-89
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to American Red Cross (Pensacola Chapter)	-	-	\$250.00
Total Expenditure \$250.00				
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment				
MAILED FOR: RECEIVING CLERK				
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship				
THE BILLING IS CORRECT: RECEIVING/BOOKKEEPER COPY				

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32508		NO. 540
PAY TO THE ORDER OF American Red Cross		63-64 172
Two hundred - fifty and 00/100		\$ 250.00
THE AMERICAN BANK		DOLLARS
FOR Protestant Chrt.		M. P. Sanchez
86483158		ADMINISTRATOR

Figure II-5-48.—Check Number 540 (Purchase Order P-89).

Figure II-5-47.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	RECEIVED BY	DATE	AMOUNT
9/21	SUNDAY COLLECTIONS			355.16		2604.01	325.03
9/26	PRETTY FLORIST	532	5.00	2660.00		50.00	2554.01
9/28	SUNDAY COLLECTIONS			211.53		2765.54	249.91
9/29	MARYNOLL MISSIONARIES	533	200.00	106600.00		200.00	1565.54
9/29	FRANCISCAN FATHERS	534	200.00	106800.00		200.00	1565.54
9/29	SISTERS OF CHARITY	535	200.00	107000.00		200.00	1565.54
9/29	SACRED HEART HOSPITAL	536	200.00	107200.00		200.00	1565.54
9/29	MOST HOLY SACRAMENT CONVENT	537	200.00	107400.00		200.00	1565.54
9/29	ST. BERNARD SEMINARY	538	200.00	107600.00		200.00	1565.54
9/29	NAVY RELIEF SOCIETY	539	200.00	107800.00		200.00	1565.54
9/29	AMERICAN RED CROSS	540	200.00	108000.00		200.00	1565.54

Figure II-5-49.—Receipts and Expenditures Record (Payment of Purchase Order P-89, September 29, 1980).



PURCHASE ORDER		ACTIVITY NO.	DATE	PURCHASE ORDER NO.
RP2 Alice L. Shin Church World Service NAYEDTRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509			Sept. 29, 1980	P-91
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Church World Service	-	-	\$200.00
CONFIRMATION: Being governed by instructions herein, please enter our order for the following:				
Total Expenditure				\$200.00
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment NAME FOR: <u>R. L. Ship</u> SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: <u>R. L. Ship</u> THE BILLING IS CORRECT: <u>YES</u> DATE OF CHECKING: <u>NOV 1980</u> AUTHORIZED BY (Initials):				
PART 3 RECEIVING/BOOKKEEPER COPY				

5-24

NAYEDTRAPRODEVEN CHAPEL FUND		NO.
PENSACOLA, FLORIDA 32509		542
PAY TO THE ORDER OF <u>Church World Service</u>		63-54
<u>Two hundred and 00/100</u>		122
THE AMERICAN BANK		DOLLARS
FOR <u>Donation</u>		
86483158		
FOR <u>Protestant Acct.</u>		
651 0003		
ADMINISTRATOR <u>M. R. Smithers</u>		

Figure II-5-54.—Check Number 542 (Purchase Order P-91).

Figure II-5-53.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	2565.54	3223.66	5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54	3223.66	5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54	3223.66	5389.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66	5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54	3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54	3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54	500.00	4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54	250.00	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	200.00	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3639.20

Figure II-5-55.—Receipts and Expenditures Record (Payment of Purchase Order P-91, September 29, 1980).



NAVEDITRA PRODEVCHEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

NO. 543  
53-64  
172

DATE September 29 19 80

PAY TO THE ORDER OF World Relief Commission \$ 200.00

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

Donation  
Protestant Ant.

FOR M. R. Smithers  
ADMINISTRATOR

86-483158 651 0003

**Figure II-5-56.—Purchase Order Part 3 (Protestant Account, September 29, 1960).**

DATE	CHARITABLE CONTRIBUTIONS	9-35	9-36	9-37	9-38	9-39	9-40	9-41	9-42	9-43	9-44	9-45	9-46	9-47	9-48	9-49	9-50	9-51	9-52	9-53	9-54	9-55	9-56	9-57	9-58	9-59	9-60	9-61	9-62	9-63	9-64	9-65	9-66	9-67	9-68	9-69	9-70	9-71	9-72	9-73	9-74	9-75	9-76	9-77	9-78	9-79	9-80	9-81	9-82	9-83	9-84	9-85	9-86	9-87	9-88	9-89	9-90	9-91	9-92	9-93	9-94	9-95	9-96	9-97	9-98	9-99	9-100	9-101	9-102	9-103	9-104	9-105	9-106	9-107	9-108	9-109	9-110	9-111	9-112	9-113	9-114	9-115	9-116	9-117	9-118	9-119	9-120	9-121	9-122	9-123	9-124	9-125	9-126	9-127	9-128	9-129	9-130	9-131	9-132	9-133	9-134	9-135	9-136	9-137	9-138	9-139	9-140	9-141	9-142	9-143	9-144	9-145	9-146	9-147	9-148	9-149	9-150	9-151	9-152	9-153	9-154	9-155	9-156	9-157	9-158	9-159	9-160	9-161	9-162	9-163	9-164	9-165	9-166	9-167	9-168	9-169	9-170	9-171	9-172	9-173	9-174	9-175	9-176	9-177	9-178	9-179	9-180	9-181	9-182	9-183	9-184	9-185	9-186	9-187	9-188	9-189	9-190	9-191	9-192	9-193	9-194	9-195	9-196	9-197	9-198	9-199	9-200	9-201	9-202	9-203	9-204	9-205	9-206	9-207	9-208	9-209	9-210	9-211	9-212	9-213	9-214	9-215	9-216	9-217	9-218	9-219	9-220	9-221	9-222	9-223	9-224	9-225	9-226	9-227	9-228	9-229	9-230	9-231	9-232	9-233	9-234	9-235	9-236	9-237	9-238	9-239	9-240	9-241	9-242	9-243	9-244	9-245	9-246	9-247	9-248	9-249	9-250	9-251	9-252	9-253	9-254	9-255	9-256	9-257	9-258	9-259	9-260	9-261	9-262	9-263	9-264	9-265	9-266	9-267	9-268	9-269	9-270	9-271	9-272	9-273	9-274	9-275	9-276	9-277	9-278	9-279	9-280	9-281	9-282	9-283	9-284	9-285	9-286	9-287	9-288	9-289	9-290	9-291	9-292	9-293	9-294	9-295	9-296	9-297	9-298	9-299	9-300	9-301	9-302	9-303	9-304	9-305	9-306	9-307	9-308	9-309	9-310	9-311	9-312	9-313	9-314	9-315	9-316	9-317	9-318	9-319	9-320	9-321	9-322	9-323	9-324	9-325	9-326	9-327	9-328	9-329	9-330	9-331	9-332	9-333	9-334	9-335	9-336	9-337	9-338	9-339	9-340	9-341	9-342	9-343	9-344	9-345	9-346	9-347	9-348	9-349	9-350	9-351	9-352	9-353	9-354	9-355	9-356	9-357	9-358	9-359	9-360	9-361	9-362	9-363	9-364	9-365	9-366	9-367	9-368	9-369	9-370	9-371	9-372	9-373	9-374	9-375	9-376	9-377	9-378	9-379	9-380	9-381	9-382	9-383	9-384	9-385	9-386	9-387	9-388	9-389	9-390	9-391	9-392	9-393	9-394	9-395	9-396	9-397	9-398	9-399	9-400	9-401	9-402	9-403	9-404	9-405	9-406	9-407	9-408	9-409	9-410	9-411	9-412	9-413	9-414	9-415	9-416	9-417	9-418	9-419	9-420	9-421	9-422	9-423	9-424	9-425	9-426	9-427	9-428	9-429	9-430	9-431	9-432	9-433	9-434	9-435	9-436	9-437	9-438	9-439	9-440	9-441	9-442	9-443	9-444	9-445	9-446	9-447	9-448	9-449	9-450	9-451	9-452	9-453	9-454	9-455	9-456	9-457	9-458	9-459	9-460	9-461	9-462	9-463	9-464	9-465	9-466	9-467	9-468	9-469	9-470	9-471	9-472	9-473	9-474	9-475	9-476	9-477	9-478	9-479	9-480	9-481	9-482	9-483	9-484	9-485	9-486	9-487	9-488	9-489	9-490	9-491	9-492	9-493	9-494	9-495	9-496	9-497	9-498	9-499	9-500	9-501	9-502	9-503	9-504	9-505	9-506	9-507	9-508	9-509	9-510	9-511	9-512	9-513	9-514	9-515	9-516	9-517	9-518	9-519	9-520	9-521	9-522	9-523	9-524	9-525	9-526	9-527	9-528	9-529	9-530	9-531	9-532	9-533	9-534	9-535	9-536	9-537	9-538	9-539	9-540	9-541	9-542	9-543	9-544	9-545	9-546	9-547	9-548	9-549	9-550	9-551	9-552	9-553	9-554	9-555	9-556	9-557	9-558	9-559	9-560	9-561	9-562	9-563	9-564	9-565	9-566	9-567	9-568	9-569	9-570	9-571	9-572	9-573	9-574	9-575	9-576	9-577	9-578	9-579	9-580	9-581	9-582	9-583	9-584	9-585	9-586	9-587	9-588	9-589	9-590	9-591	9-592	9-593	9-594	9-595	9-596	9-597	9-598	9-599	9-600	9-601	9-602	9-603	9-604	9-605	9-606	9-607	9-608	9-609	9-610	9-611	9-612	9-613	9-614	9-615	9-616	9-617	9-618	9-619	9-620	9-621	9-622	9-623	9-624	9-625	9-626	9-627	9-628	9-629	9-630	9-631	9-632	9-633	9-634	9-635	9-636	9-637	9-638	9-639	9-640	9-641	9-642	9-643	9-644	9-645	9-646	9-647	9-648	9-649	9-650	9-651	9-652	9-653	9-654	9-655	9-656	9-657	9-658	9-659	9-660	9-661	9-662	9-663	9-664	9-665	9-666	9-667	9-668	9-669	9-670	9-671	9-672	9-673	9-674	9-675	9-676	9-677	9-678	9-679	9-680	9-681	9-682	9-683	9-684	9-685	9-686	9-687	9-688	9-689	9-690	9-691	9-692	9-693	9-694	9-695	9-696	9-697	9-698	9-699	9-700	9-701	9-702	9-703	9-704	9-705	9-706	9-707	9-708	9-709	9-710	9-711	9-712	9-713	9-714	9-715	9-716	9-717	9-718	9-719	9-720	9-721	9-722	9-723	9-724	9-725	9-726	9-727	9-728	9-729	9-730	9-731	9-732	9-733	9-734	9-735	9-736	9-737	9-738	9-739	9-740	9-741	9-742	9-743	9-744	9-745	9-746	9-747	9-748	9-749	9-750	9-751	9-752	9-753	9-754	9-755	9-756	9-757	9-758	9-759	9-760	9-761	9-762	9-763	9-764	9-765	9-766	9-767	9-768	9-769	9-770	9-771	9-772	9-773	9-774	9-775	9-776	9-777	9-778	9-779	9-780	9-781	9-782	9-783	9-784	9-785	9-786	9-787	9-788	9-789	9-790	9-791	9-792	9-793	9-794	9-795	9-796	9-797	9-798	9-799	9-800	9-801	9-802	9-803	9-804	9-805	9-806	9-807	9-808	9-809	9-810	9-811	9-812	9-813	9-814	9-815	9-816	9-817	9-818	9-819	9-820	9-821	9-822	9-823	9-824	9-825	9-826	9-827	9-828	9-829	9-830	9-831	9-832	9-833	9-834	9-835	9-836	9-837	9-838	9-839	9-840	9-841	9-842	9-843	9-844	9-845	9-846	9-847	9-848	9-849	9-850	9-851	9-852	9-853	9-854	9-855	9-856	9-857	9-858	9-859	9-860	9-861	9-862	9-863	9-864	9-865	9-866	9-867	9-868	9-869	9-870	9-871	9-872	9-873	9-874	9-875	9-876	9-877	9-878	9-879	9-880	9-881	9-882	9-883	9-884	9-885	9-886	9-887	9-888	9-889	9-890	9-891	9-892	9-893	9-894	9-895	9-896	9-897	9-898	9-899	9-900	9-901	9-902	9-903	9-904	9-905	9-906	9-907	9-908	9-909	9-910	9-911	9-912	9-913	9-914	9-915	9-916	9-917	9-918	9-919	9-920	9-921	9-922	9-923	9-924	9-925	9-926	9-927	9-928	9-929	9-930	9-931	9-932	9-933	9-934	9-935	9-936	9-937	9-938	9-939	9-940	9-941	9-942	9-943	9-944	9-945	9-946	9-947	9-948	9-949	9-950	9-951	9-952	9-953	9-954	9-955	9-956	9-957	9-958	9-959	9-960	9-961	9-962	9-963	9-964	9-965	9-966	9-967	9-968	9-969	9-970	9-971	9-972	9-973	9-974	9-975	9-976	9-977	9-978	9-979	9-980	9-981	9-982	9-983	9-984	9-985	9-986	9-987	9-988	9-989	9-990	9-991	9-992	9-993	9-994	9-995	9-996	9-997	9-998	9-999	9-1000	9-1001	9-1002	9-1003	9-1004	9-1005	9-1006	9-1007	9-1008	9-1009	9-1010	9-1011	9-1012	9-1013	9-1014	9-1015	9-1016	9-1017	9-1018	9-1019	9-1020	9-1021	9-1022	9-1023	9-1024	9-1025	9-1026	9-1027	9-1028	9-1029	9-1030	9-1031	9-1032	9-1033	9-1034	9-1035	9-1036	9-1037	9-1038	9-1039	9-1040	9-1041	9-1042	9-1043	9-1044	9-1045	9-1046	9-1047	9-1048	9-1049	9-1050	9-1051	9-1052	9-1053	9-1054	9-1055	9-1056	9-1057	9-1058	9-1059	9-1060	9-1061	9-1062	9-1063	9-1064	9-1065	9-1066	9-1067	9-1068	9-1069	9-1070	9-1071	9-1072	9-1073	9-1074	9-1075	9-1076	9-1077	9-1078	9-1079	9-1080	9-1081	9-1082	9-1083	9-1084	9-1085	9-1086	9-1087	9-1088	9-1089	9-1090	9-1091	9-1092	9-1093	9-1094	9-1095	9-1096	9-1097	9-1098	9-1099	9-1100	9-1101	9-1102	9-1103	9-1104	9-1105	9-1106	9-1107	9-1108	9-1109	9-1110	9-1111	9-1112	9-1113	9-1114	9-1115	9-1116	9-1117	9-1118	9-1119	9-1120	9-1121	9-1122	9-1123	9-1124	9-1125	9-1126	9-1127	9-1128	9-1129	9-1130	9-1131	9-1132	9-1133	9-1134	9-1135	9-1136	9-1137	9-1138	9-1139	9-1140	9-1141	9-1142	9-1143	9-1144	9-1145	9-1146	9-1147	9-1148	9-1149	9-1150	9-1151	9-1152	9-1153	9-1154	9-1155	9-1156	9-1157	9-1158	9-1159	9-1160	9-1161	9-1162	9-1163	9-1164	9-1165	9-1166	9-1167	9-1168	9-1169	9-1170	9-1171	9-1172	9-1173	9-1174	9-1175	9-1176	9-1177	9-1178	9-1179	9-1180	9-1181	9-1182	9-1183	9-1184	9-1185	9-1186	9-1187	9-1188	9-1189	9-1190	9-1191	9-1192	9-1193	9-1194	9-1195	9-1196	9-1197	9-1198	9-1199	9-1200	9-1201	9-1202	9-1203	9-1204	9-1205	9-1206	9-1207	9-1208	9-1209	9-1210	9-1211	9-1212	9-1213	9-1214	9-1215	9-1216	9-1217	9-1218	9-1219	9-1220	9-1221	9-1222	9-1223	9-1224	9-1225	9-1226	9-1227	9-1228	9-1229	9-1230	9-1231	9-1232	9-1233	9-1234	9-1235	9-1236	9-1237	9-1238	9-1239	9-1240	9-1241	9-1242	9-1243	9-1244	9-1245	9-1246	9-1247	9-1248	9-1249	9-1250	9-1251	9-125
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**Figure II-5-58. — Receipts and Expenditures Record (Payment of Purchase Order P-92, September 29, 1960).**



PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND)		CHAPEL FUND
		RECEIPT NUMBER 51
		DATE SEPTEMBER 2, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$18.92  <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>M. R. Smithers</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-62.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND)		CHAPEL FUND
		RECEIPT NUMBER 52
		DATE SEPTEMBER 2, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME PROTESTANT	AMOUNT \$18.92  <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>A. L. Ship</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure-II-5-63.— Petty Cash Voucher (Protestant Account, September 2, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 53
		DATE SEPTEMBER 18, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) TWO & $\frac{08}{100}$ DOLLARS	AMOUNT (FIGURES) \$2.08
PURPOSE SYMPATHY CARD	ACCOUNT NAME PROTESTANT	AMOUNT \$2.08  <i>Paid Sept 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>A. L. Ship</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-64.—Petty Cash Voucher (Protestant Account, September 18, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 54
		DATE SEPTEMBER 25, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) ONE & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$1.92
PURPOSE REPLACE THREE LOST KEYS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$1.92  <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>M. R. Smith</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-65.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

PURCHASE ORDER  
 NAVCOMP FORM 215 (REV. 3-79)  
 5/1 916-17-700-500

ACTIVITY NO. \_\_\_\_\_ DATE Sept. 30, 1980 PRECISE ORDER NO. C-90

FROM: RPC Marvin R. Smithers  
NAVEDTRAPRODVEN Chapel  
Fund Roman Catholic  
Account Custodian  
Pensacola, Florida 32509

TO: RPC Marvin R. Smithers  
NAVEDTRAPRODVEN Chapel  
Fund Administrator  
Pensacola, Florida 32509

CERTIFICATE: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
1	replenish the petty cash fund	-	-	\$20.84
NOTE: The Catholic account was charged with \$20.84 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 51 - \$18.92) and for the replacement of three lost keys (Petty Cash Voucher Number 54 - \$1.92)				
Total Expenditure				\$20.84

DATE RECEIVED \_\_\_\_\_ SIGNATURE OF APPROVED REPRESENTATIVE M. R. Smithers

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: \_\_\_\_\_ DATE Sept. 30, 1980 AUTHORIZED FOR PAYMENT

NAME FOR: \_\_\_\_\_ RECEIVING CLERK

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers

THE BILLING IS CORRECT: \_\_\_\_\_ DATE PAID BY CHECK NO. \_\_\_\_\_ AUTHORIZED BY (INITIALS) \_\_\_\_\_

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-66.—Purchase Order Part 3 (Roman Catholic Account, September 30, 1980).

PURCHASE ORDER  
 NAVCOMP FORM 215 (REV. 3-79)  
 5/1 916-17-700-500

ACTIVITY NO. \_\_\_\_\_ DATE Sept. 30, 1980 PRECISE ORDER NO. P-95

FROM: RP2 Alice L. Ship  
NAVEDTRAPRODVEN Chapel  
Fund Protestant Account  
Custodian  
Pensacola, Florida 32509

TO: RPC Marvin R. Smithers  
NAVEDTRAPRODVEN Chapel  
Fund Administrator  
Pensacola, Florida 32509

CERTIFICATE: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
To replenish the petty cash fund charged with \$21.00 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 52 - \$18.92) and for the purchase of a sympathy card (Petty Cash Voucher Number 53 - \$2.08)				
Total Expenditure				\$21.00

DATE RECEIVED \_\_\_\_\_ SIGNATURE OF APPROVED REPRESENTATIVE A. L. Ship

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: \_\_\_\_\_ DATE Sept. 30, 1980 AUTHORIZED FOR PAYMENT

NAME FOR: \_\_\_\_\_ RECEIVING CLERK

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship

THE BILLING IS CORRECT: \_\_\_\_\_ DATE PAID BY CHECK NO. \_\_\_\_\_ AUTHORIZED BY (INITIALS) \_\_\_\_\_

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-67.—Purchase Order Part 3 (Protestant Account, September 30, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

NO. 545  
53-64  
122

September 30 19 80

PAY TO THE ORDER OF NETPDC Chapel Fund Administrators 41.84

Forty-one and 84/100 DOLLARS

THE AMERICAN BANK

Replied Petty Cash  
Catholic Sect. \$20.54  
Protestant Sect. \$21.00

M. R. Smithers  
ADMINISTRATOR

FOR 86483158 651 0003

Figure II-5-68.—Check Number 545 (Purchase Orders C-90 and P-95).

9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66	5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54	3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54	3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54	500.00	4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54	250.00	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	200.00	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54	200.00	3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54	200.00	3239.20
9/30	REPLENISH PETTY CASH	545	P-95	20.84	1544.70	21.00	3197.36

Figure II-5-69.—Receipts and Expenditures Record (Payment of Purchase Orders C-90 and P-95, September 30, 1980).

9/29	NAVY RELIEF SOCIETY	539	P-88	200.00	1765.54	500.00	4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54	250.00	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	200.00	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54	200.00	3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54	200.00	3239.20
9/30	REPLENISH PETTY CASH	545	P-95	20.84	1544.70	21.00	3197.36
9/30	TOTAL			1046.17	1381.84	1687.00	3197.36

Figure II-5-70.—Receipts and Expenditures Record (Totals for the Month of September 1980).

## Checking Account

Figure II-5-68 shows the check issued to the NETPDC chapel fund administrator. This check is issued for the total amount of the Purchase Orders (\$41.84) shown in figures II-5-66 and II-5-67 for the Roman Catholic (\$20.84) and Protestant (\$21 ) accounts.

## Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are shown in figure II-5-69.

The next thing that the chapel fund administrator must do is to total all the figures for the month on the Receipts and Expenditures Record. This is where he must check his work thoroughly so that he can start the next month's records without difficulty. Figure II-5-70 shows the totals for the month of September. The following arithmetic functions summarize this procedure:

ROMAN CATHOLIC ACCOUNT	
BALANCE (9/1)	\$ 1,880.37
ROMAN CATHOLIC RECEIPTS	
(9/1 —9/30)	+ 1,046.17
TOTAL	<u>\$ 2,926.54</u>
ROMAN CATHOLIC EXPENDITURES	
(9/1-9/30)	- 1,381.84
ROMAN CATHOLIC ACCOUNT	
BALANCE (9/30)	<u>\$ 1,544.70</u>
PROTESTANT ACCOUNT BALANCE	
(9/1)	\$ 2,254.18
PROTESTANT RECEIPTS (9/1—9/30)	+ 1,085.48
TOTAL	<u>\$ 3,339.66</u>
PROTESTANT EXPENDITURES	
(9/1-9/30)	- 1,687.00
PROTESTANT ACCOUNT BALANCE	
(9/30)	<u>\$ 1,652.66</u>
ROMAN CATHOLIC ACCOUNT	
BALANCE (9/30)	\$ 1,544.70
PROTESTANT ACCOUNT BALANCE	
(9/30)	+ 1,652.66
COMPOSITE BALANCE (9/30)	<u>\$ 3,197.36</u>

IT IS IMPERATIVE THAT THE CHAPEL FUND ADMINISTRATOR CHECK ALL THE FIGURES TO ENSURE THAT THE RECORDS ARE CURRENT AND ACCURATE!

One final entry is required on the Receipts and Expenditures Record. The chapel fund administrator makes the closing entry shown in figure II-5-7 1 and is now ready to prepare the quarterly and annual Statements of Operations and Net Worth.

## STATEMENT OF OPERATIONS AND NET WORTH

As stated in the previous chapter, a Statement of Operations and Net Worth will be prepared by the chapel fund administrator at the close of each quarter; and, a cumulative report will be prepared annually for the fiscal year. A copy of each Statement of Operations and Net Worth will be posted in a place which is accessible to participants in the CRP. Also, a copy of the annual report will be forwarded to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report. The form used for this report is entitled Senior Chaplain's Annual Report (NAVPERS 1730/9). Both quarterly and annual statements will be explained in the next few sections.

NOTE: The statements that will be explained are for the practice accounting application that was performed for the NETPDC chapel fund. Local command requirements may necessitate that certain items be deleted or added to these statements depending on local instructions. Also, it may be necessary to alter the forms themselves; however, the same basic information as outlined in Chapter VI of NAVSO P-3520 must be included.

## QUARTERLY STATEMENT OF OPERATIONS AND NET WORTH

The quarterly Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of each quarter during the fiscal year.

NETPDC				CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD										PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)																	
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE							
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE								
9/1	BALANCE BROUGHT FORWARD				1880.37		2254.18			4134.55							
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18	2551.36			4711.89							
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72			5124.57							
9/17	C MO CLUB	530 C-81			2299.85		2698.72			4998.57							
9/18	ECUMENICAL BOOKSTORE	531 C-80			51.00		2698.72			4947.57							
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03	3023.75			5627.76							
9/26	PRETTY FLORIST	532 C-82			50.00		2973.75			5527.76							
9/28	SUNDAY COLLECTIONS			211.53	2765.54	249.91	3223.66			5989.20							
9/29	MARYNOEL MISSIONARIES	533 C-83			2565.54		3223.66			5789.20							
9/29	FRANCISCAN FATHERS	534 C-84			2365.54		3223.66			5589.20							
9/29	SISTERS OF CHARITY	535 C-85			2165.54		3223.66			5389.20							
9/29	SACRED HEART HOSPITAL	536 C-86			1965.54		3223.66			5189.20							
9/29	MOST HOLY SACRAMENT CONVENT	537 C-87			1765.54		3223.66			4989.20							
9/29	ST. BERNARD SEMINARY	538 C-88			1565.54		3223.66			4789.20							
9/29	NAVY RELIEF SOCIETY	539 P-88			1565.54		2723.66			4289.20							
9/29	AMERICAN RED CROSS	540 P-89			1565.54		2473.66			4039.20							
9/29	AMERICAN BIBLE SOCIETY	541 P-90			1565.54		2273.66			3839.20							
9/29	CHURCH WORLD SERVICE	542 P-91			1565.54		2073.66			3639.20							
9/29	WORLD RELIEF COMMISSION	543 P-92			1565.54		1873.66			3439.20							
9/29	WORLD VISION INTERNATIONAL	544 P-93			1565.54		1673.66			3239.20							
9/30	REPLENISH PETTY CASH	545 C-90			20.84		1652.66			3197.36							
					1544.70												
9/30	TOTAL			1046.17	1381.84	1085.48	1652.66			3197.36							
9/30	BALANCE FORWARD				1544.70		1652.66			3197.36							

Figure II-5-71.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).



Quarterly reports for fiscal year 1980 were prepared on 31 December 1979 for October, November, and December; on 31 March 1980 for January, February, and March; on 30 June 1980 for April, May, and June; and, on 30 September for July, August and September. Figures II-5-72, II-5-73, II-5-74, and II-5-75 show the quarterly statements for fiscal year 1980. For the purposes of this application, the quarterly statement for July, August, and September will be explained in this section.

Figure II-5-76 shows the completed Statement of Operations and Net Worth for this last quarter of fiscal year 1980. Refer to this figure for an explanation of each entry on the statement. NOTE: Entries are numbered 1 through 17 and will be explained in numerical sequence.

1. CHAPEL FUND—this practice accounting application was performed at the Naval Education and Training Program Development Center. The acronym "NETPDC" is inserted in the space provided.

2. PERIOD—the first (1 JUL 80) and the last (30 SEP 80) calendar days of the quarter are inserted in the spaces provided.

3. TO—the address to which the statement is being sent is inserted in the space provided. Since there is not a requirement to send the quarterly reports to anyone outside the command, this statement is sent to the COMMAND CHAPLAIN, NAVEDTRAPRODEVCE, PENSACOLA, FLORIDA 32509. After reviewing the statement, the command chaplain posts the report so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the CRP chapel fund.

4. FROM—the address of the individual who is preparing the statement is entered in the space provided. Normally, this will be the chapel fund administrator.

5. NET WORTH, BEGINNING OF PERIOD—the first (1 JUL 80) calendar day of the quarter is inserted in the space provided. The beginning balance of the Roman Catholic account on 1 July 1980 was \$1,027.31. This figure is inserted in the space provided under

ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 July 1980 was \$1,017.38. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These balances, Roman Catholic and Protestant, are brought forward from either line 5 or line 9 (Net Worth, End of Period) of the previous quarter's statement shown in figure II-5-77. The next step is to add these two balances. This total (\$2,044.69) is entered in the space provided under the total column.

6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following receipts were applied to each account for that month: Roman Catholic (\$1,312.33); and Protestant (\$1,350.36). The Receipts and Expenditures Records shown in figures II-5-78 and II-5-79 show the receipts for August and September respectively. A breakdown of this quarter's monthly receipts follows:

<u>Month</u>	<u>Roman Catholic</u>	<u>Protestant</u>
July	\$ 1,312.33	\$ 1,350.36
August	1,372.01	1,416.19
September	+1,046.17	+ 1,085.48
<u>Total</u>	<u>\$3,730.51</u>	<u>\$3,852.03</u>

The total receipts for the quarter for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$3,730.51) and PROTESTANT ACCOUNT (\$3,852.03). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Quarterly Receipts</u>
Roman Catholic	\$3,730.51
Protestant	+ 3,852.03
<u>Total</u>	<u>\$7,582.54</u>

The total receipts for the NETPDC chapel fund for this quarter are \$7,582.54.

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND  
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 DEC 79

TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509	FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509
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DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73	\$ 1743.67	\$	\$ 3363.40
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	4055.47	4175.79		8231.26
3. TOTAL (LINE 1 PLUS LINE 2)	5675.20	5919.46		11594.66
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2847.62	3896.27		6743.89
5. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 2802.58	\$ 1998.19	\$	\$ 4800.77
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	118.43	246.12		364.55

TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC	SIGNATURE <i>Marvin R. Smithers</i>
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Figure II-5-72.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter).

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND  
(NAME OF COMMAND)

PERIOD: FROM 1 JAN 80 TO 31 MAR 80

TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509	FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509
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DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JAN 80	\$ 2827.58	\$ 2023.19	\$	\$ 4850.77
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3769.45	4171.02		7940.47
3. TOTAL (LINE 1 PLUS LINE 2)	6597.03	6194.21		12791.24
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2794.98	2515.20		5310.18
5. NET WORTH, END OF PERIOD	3802.05	3679.01		7481.06
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 3777.05	\$ 3654.01	\$	\$ 7431.06
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	3802.05	3679.01		7481.06
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	363.48	519.22		882.70

TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC	SIGNATURE <i>Marvin R. Smithers</i>
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Figure II-5-73.—Statement of Operations and Net Worth (Fiscal Year 1980—Second Quarter).

STATEMENT OF OPERATIONS AND NET WORTH				
NETPDC CHAPEL FUND (NAME OF COMMAND)		PERIOD: FROM 1 APR 80 TO 30 JUN 80		
TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		
DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 APR 80	\$ 3802.05	\$ 3679.01	\$	\$ 7481.06
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3861.26	3960.81		7822.07
3. TOTAL (LINE 1 PLUS LINE 2)	7663.31	7639.82		15303.13
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	6636.00	6622.44		13258.44
5. NET WORTH, END OF PERIOD	1027.31	1017.38		2044.69
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1002.31	\$ 992.38	\$	\$ 1994.69
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1027.31	1017.38		2044.69
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	83.20	111.13		194.33
TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC		SIGNATURE <i>Marvin R. Smithers</i>		

Figure II-5-74.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter).

STATEMENT OF OPERATIONS AND NET WORTH				
NETPDC CHAPEL FUND (NAME OF COMMAND)		PERIOD: FROM 1 JUL 80 TO 30 SEP 80		
TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		
DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JUL 80	\$ 1027.31	\$ 1017.38	\$	\$ 2044.69
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3730.51	3852.03		7582.54
3. TOTAL (LINE 1 PLUS LINE 2)	4757.82	4869.41		9627.23
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	3213.12	3216.75		6429.87
5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1519.70	\$ 1627.66	\$	\$ 3147.36
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00
TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC		SIGNATURE <i>Marvin R. Smithers</i>		

Figure II-5-75.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter).

STATEMENT OF OPERATIONS AND NET WORTH

NETPOC CHAPEL FUND ← 1  
(NAME OF COMMAND)

2 → PERIOD: FROM 1 JUL 80 TO 30 SEP 80

3 → TO: (INCLUDE ZIP CODE)

COMMAND CHAPLAIN  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

4 → FROM: (INCLUDE ZIP CODE)

CHAPEL FUND ADMINISTRATOR  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JUL 80	\$ 1027.31	\$ 1017.38	\$	\$ 2044.69
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3730.51	3852.03		7582.54
3. TOTAL (LINE 1 PLUS LINE 2)	4757.82	4869.41		9627.23
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	3213.12	3216.75		6429.87
5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1519.70	\$ 1627.66		\$ 3147.36
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00
<div style="display: flex; justify-content: space-between;"> <div> <p>16 TYPED NAME AND GRADE OF FUND ADMINISTRATOR</p> <p>MARVIN R. SMITHERS, RPC</p> </div> <div> <p>17 SIGNATURE</p> <p><i>Marvin R. Smithers</i></p> </div> </div>				

Figure II-5-76.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter, Explanation of Entries).

STATEMENT OF OPERATIONS AND NET WORTH

NETPOC CHAPEL FUND  
(NAME OF COMMAND)

PERIOD: FROM 1 APR 80 TO 30 JUN 80

TO: (INCLUDE ZIP CODE)

COMMAND CHAPLAIN  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

FROM: (INCLUDE ZIP CODE)

CHAPEL FUND ADMINISTRATOR  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 APR 80	\$ 3802.05	\$ 3679.01	\$	\$ 7481.06
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3861.26	3960.81		7822.07
3. TOTAL (LINE 1 PLUS LINE 2)	7663.31	7639.82		15303.13
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	6636.00	6622.44		13258.44
5. NET WORTH, END OF PERIOD	1027.31 ←	1017.38 ←		2044.69
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1002.31	\$ 992.38	\$	\$ 1994.69
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1027.31 ←	1017.38 ←		2044.69
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	83.20	111.13		194.33
<div style="display: flex; justify-content: space-between;"> <div> <p>TYPED NAME AND GRADE OF FUND ADMINISTRATOR</p> <p>MARVIN R. SMITHERS, RPC</p> </div> <div> <p>SIGNATURE</p> <p><i>Marvin R. Smithers</i></p> </div> </div>				

Figure II-5-77.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter, Net Worth, End Period Entry).

NETPDC CHAPEL FUND				RECEIPTS AND EXPENDITURES RECORD								PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80			
(NAME OF COMMAND)				ROMAN CATHOLIC ACCOUNT			PROTESTANT ACCOUNT			OTHER ACCOUNT					
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	COMPOSITE BALANCE		
8/1	BALANCE BROUGHT FORWARD					1052.28			1214.98				2267.24		
8/3	SUNDAY COLLECTIONS			285.23		1337.51	282.61		1497.57				2835.08		
8/4	ECUMENICAL BOOKSTORE	522	C-75			75.00			1497.57				2760.08		
8/7	CMO CLUB	523	P-82			1262.51			142.51	1355.06			2617.57		
8/10	SUNDAY COLLECTIONS			221.18		1483.69	250.85		1605.91				3089.60		
8/11	ECUMENICAL BOOKSTORE	524	P-81			1483.69			63.00	1542.91			3026.60		
8/15	LITTLE SISTERS OF THE POOR	525	C-76			200.00			1542.91				2826.60		
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83			1283.69			100.00	1442.91			2726.60		
8/17	SUNDAY COLLECTIONS			325.10		1608.79	302.46		1745.37				3354.16		
8/20	ST. LEO'S ORPHANAGE	527	C-77			200.00			1745.37				3154.16		
8/24	SUNDAY COLLECTIONS			241.00		1649.79	271.15		2016.52				3666.31		
8/29	PRETTY FLORIST	528	C-78			50.00			50.00	1966.52			3566.31		
8/29	PRETTY FLORIST	P-84		299.50		1899.29	309.12		2275.64				4174.93		
8/31	SUNDAY COLLECTIONS					18.92			21.46	2254.18			4134.55		
8/31	REPLENISH PETTY CASH	529	C-79			18.92									
8/31	TOTAL			1372.01		543.92	1880.37	1476.19	376.97	2254.18			4134.55		
8/31	BALANCE FORWARD					1880.37			2254.18				4134.55		

Figure II-5-78.—Receipts and Expenditures Record for August 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

NETPDC CHAPEL FUND  
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	COMPOSITE BALANCE
9/1	BALANCE BROUGHT FORWARD			1880.37			
9/7	SUNDAY COLLECTIONS			280.16	297.18		4134.55
9/14	SUNDAY COLLECTIONS			199.32	213.36		4711.89
9/17	C MO CLUB	530	C-81	60.00	66.00		5124.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2698.72		4998.57
9/21	SUNDAY COLLECTIONS			355.16	325.03		4947.57
9/26	PETTY FLORIST	532	C-82	50.00	3023.75		5627.76
9/28	SUNDAY COLLECTIONS			211.53	50.00		5527.76
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	249.91		5989.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	3223.66		5789.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	3223.66		5589.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	3223.66		5389.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	3223.66		5189.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	3223.66		4989.20
9/29	NAVY RELIEF SOCIETY	539	P-88	1565.54	500.00		4789.20
9/29	AMERICAN RED CROSS	540	P-89	1565.54	250.00		4289.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90	1565.54	200.00		4039.20
9/29	CHURCH WORLD SERVICE	542	P-91	1565.54	200.00		3839.20
9/29	WORLD RELIEF COMMISSION	543	P-92	1565.54	200.00		3639.20
9/29	WORLD VISION INTERNATIONAL	544	P-93	1565.54	200.00		3439.20
9/30	REPLENISH PETTY CASH	545	C-89	2084.15	21.00		3239.20
9/30	TOTAL			1046.17	1085.48		3197.36
9/30	BALANCE FORWARD			1544.70	1652.66		3197.36

Figure II-5-79. —Receipts and Expenditures Record for September 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the quarter are added to the net worth at the beginning of the quarter. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Net Worth	\$ 1,027.31	\$ 1,017.38
<u>Receipts</u>	<u>+ 3,730.51</u>	<u>+ 3,852.03</u>
Total	\$4,757.82	\$4,869.41

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$4,757.82) and PROTESTANT ACCOUNT (\$4,869.41). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth + Receipts</u>
Roman Catholic	\$4,757.82
<u>Protestant</u>	<u>+ 4,869.41</u>
Total	\$9,627.23

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following expenditures were applied to each account for that month: Roman Catholic (\$1,287.36); and Protestant (\$1,152.78). The Receipts and Expenditures Records shown in figures II-5-80 and II-5-81 show the expenditures for August and September respectively. A breakdown of this quarter's monthly expenditures follows:

<u>Month</u>	<u>Roman Catholic</u>	<u>Protestant</u>
July	\$ 1,287.36	\$ 1,152.78
August	543.92	376.97
<u>September</u>	<u>+ 1,381.84</u>	<u>+1,687.00</u>
Total	\$3,213.12	\$3,216.75

The total expenditures for the quarter for the two accounts are placed in the spaces provided

under ROMAN CATHOLIC ACCOUNT (\$3,213.12) and PROTESTANT ACCOUNT (\$3,216.75). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Quarterly Receipts</u>
Roman Catholic	\$3,213.12
<u>Protestant</u>	<u>+ 3,216.75</u>
Total	\$ 6,429.87

The total expenditures for the NETPDC chapel fund for this quarter are \$6,429.87.

9. NET WORTH, END OF PERIOD—in this section, the expenditures for the quarter (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Line 1 + Line 2	\$4,757.82	\$4,869.41
<u>Expenditures</u>	<u>-3,213.12</u>	<u>- 3,216.75</u>
Net Worth	\$ 1,544.70	\$ 1,652.66

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth</u>
Roman Catholic	\$ 1,544.70
<u>Protestant</u>	<u>+ 1,652.66</u>
CRP Net Worth	\$3,197.36

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

10. CASH IN BANK—in this section, the chapel fund administrator must compare the latest COMPOSITE BALANCE (30 Sept 1980) on the Receipts and Expenditures Record with

## RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

**5-40**



NETPDC		CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD										PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)				ROMAN CATHOLIC ACCOUNT				PROTESTANT ACCOUNT				OTHER ACCOUNT		COMPOSITE BALANCE	
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE
9/1	BALANCE BROUGHT FORWARD					1880.37			2254.18						4134.55
9/7	SUNDAY COLLECTIONS			280.16		2160.53	297.18		2551.36						4711.89
9/14	SUNDAY COLLECTIONS			199.32		2359.85	213.36		2764.72						5124.57
9/17	C MO CLUB	530	C-81		60.00	2299.85		66.00	2698.72						4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00	2248.85			2698.72						4947.57
9/21	SUNDAY COLLECTIONS			355.16		2604.01	325.03		3023.75						5627.76
9/26	PETTY FLORIST	532	C-82		50.00	2554.01		50.00	2973.75						5527.76
9/28	SUNDAY COLLECTIONS			211.53		2765.54	249.91		3223.66						5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83		200.00	2565.54			3223.66						5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00	2365.54			3223.66						5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00	2165.54			3223.66						5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00	1965.54			3223.66						5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00	1765.54			3223.66						4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00	1565.54			3223.66						4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88			1565.54		500.00	2723.66						4289.20
9/29	AMERICAN RED CROSS	540	P-89			1565.54		250.00	2473.66						4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90			1565.54		200.00	2273.66						3839.20
9/29	CHURCH WORLD SERVICE	542	P-91			1565.54		200.00	2073.66						3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92			1565.54		200.00	1873.66						3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93			1565.54		200.00	1673.66						3239.20
9/30	REPLENISH PETTY CASH	545	C-90		20.84	1544.70		21.00	1652.66						3197.36
9/30	TOTAL			1046.17	1381.84	1544.70	1085.48		1652.66						3197.36
9/30	BALANCE FORWARD					1544.70			1652.66						3197.36

Figure II-5-81. — Receipts and Expenditures Record for September 1980 (Total Expenditures for Roman Catholic and Protestant Accounts).

the latest balance in the checkbook. Figure II-5-82 shows the balances of the ROMAN CATHOLIC ACCOUNT (\$1,544.70), the PROTESTANT ACCOUNT (\$1,652.66), and the COMPOSITE BALANCE (\$3,197.36). After comparing the COMPOSITE BALANCE (\$3,197.36) on the Receipts and Expenditures Record with the latest checkbook figure, the administrator would discover that a \$50 difference existed. The checkbook figure reflects that there is \$3,147.36 in the CRP chapel fund vice the \$3,197.36 shown on the Receipts and Expenditure Record. There is a valid reason for this difference! Figure II-5-83 shows the memorandum entry in which the petty cash fund was established at the beginning of the fiscal year. A check was written for \$50 which reduced the total amount in the checking account by \$50. However, this \$50 expenditure, \$25 for both the Roman Catholic and Protestant accounts, was not subtracted from their respective accounts on the Receipts and Expenditures Record; therefore, throughout the course of the fiscal year, the checking account balance was always \$50 less than the composite balance shown on the Receipts and Expenditures Record.

The following arithmetic functions will yield the figures necessary for completing this step:

	<u>Roman Catholic</u>	<u>Protestant</u>
Receipts and Expenditures Record	\$ 1,544.70	\$ 1,652.66
Petty Cash Fund	<u>-25.00</u>	<u>- 25.00</u>
Account Cash in Bank	\$ 1,519.79	\$1,627.66

  

<u>Group</u>	<u>Account Cash in Bank</u>
Roman Catholic	\$ 1,519.70
Protestant	<u>+ 1,627.66</u>
CRP Fund Cash in Bank	\$3,147.36

In the first problem, the administrator simply subtracts the \$25 which each group has in the petty cash fund from the 30 September account balances on the Receipts and Expenditures Record to yield the "account cash in bank" for the Roman Catholic and Protestant accounts. The resultant differences are placed in the spaces provided under ROMAN CATHOLIC

ACCOUNT (\$1,519.70) and PROTESTANT ACCOUNT (\$1,627.66). In the second problem, these two figures are added and the total (\$3,147.36) is inserted in the TOTAL column of the statement.

The NETPDC Command Religious Program chapel fund has a balance of \$3,147.36 in the checking account at the end of this last quarter of fiscal year 1980.

11. PETTY CASH—the administrator inserts \$25 in the spaces provided under ROMAN CATHOLIC ACCOUNT and PROTESTANT ACCOUNT. These two figures are added and the total (\$50) is inserted in the space provided in the TOTAL column of the statement.

12. OTHER—this section will not be used for this application.

13. NET WORTH, END OF PERIOD—in this section, the money in the petty cash fund is added to the checking account balance to obtain the net worth of the fund at the end of the period. The following arithmetic functions will yield the figures necessary for completing this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Cash in Bank	\$ 1,519.70	\$ 1,627.66
Petty Cash	<u>+ 25.00</u>	<u>+25.00</u>
Net Worth	\$ 1,544.70	\$ 1,652.66

  

<u>Group</u>	<u>Net Worth</u>
Roman Catholic	\$ 1,544.70
Protestant	<u>+ 1,652.66</u>
CRP Net Worth	\$3,197.36

In the first problem, the administrator adds the \$25 which each group has in the petty cash fund to the checkbook balance to determine each account's net worth. The totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). In the second problem, these two figures are added and the total (\$3,197.36) is inserted in the TOTAL column of the statement.

NETPDC CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD										PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)		ROMAN CATHOLIC ACCOUNT				PROTESTANT ACCOUNT				OTHER ACCOUNT		COMPOSITE BALANCE	
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE	COMPOSITE BALANCE
9/1	BALANCE BROUGHT FORWARD			1080.37				2254.18				4134.55	
9/7	SUNDAY COLLECTIONS			280.16		297.18		2551.36				4711.89	
9/14	SUNDAY COLLECTIONS			199.32		213.36		2764.72				5124.57	
9/17	C MO CLUB	530	C-81		60.00			2698.72				4998.57	
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00			2698.72				4947.57	
9/21	SUNDAY COLLECTIONS			355.16		325.03		3023.75				5627.76	
9/26	PRETTY FLORIST	532	C-82		50.00			2973.75				5527.76	
9/28	SUNDAY COLLECTIONS			211.53		249.91		3223.66				5989.20	
9/29	MARYNOLL MISSIONARIES	533	C-83		200.00			3223.66				5789.20	
9/29	FRANCISCAN FATHERS	534	C-84		200.00			3223.66				5589.20	
9/29	SISTERS OF CHARITY	535	C-85		200.00			3223.66				5389.20	
9/29	SACRED HEART HOSPITAL	536	C-86		200.00			3223.66				5189.20	
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00			3223.66				4989.20	
9/29	ST. BERNARD SEMINARY	538	C-88		200.00			3223.66				4789.20	
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54			500.00				4289.20	
9/29	AMERICAN RED CROSS	540	P-89		1565.54			250.00				4039.20	
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54			200.00				3839.20	
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54			200.00				3639.20	
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54			200.00				3439.20	
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54			200.00				3239.20	
9/30	REPLENISH PETTY CASH	545	C-90		20.84			21.00				3197.36	
9/30	TOTAL			1096.17	1381.89	1544.70	1085.98	1687.00	1652.66			3197.36	
9/30	BALANCE FORWARD							1652.66				3197.36	

Figure II-5-82.—Receipts and Expenditures Record for September 1980 (Roman Catholic, Protestant, and Composite Balances).

RECEIPTS AND EXPENDITURES RECORD						PERIOD: FROM 10CT 79 TO 31OCT 79 FY 80		
CHapel FUND (NAME OF COMMAND)			CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT RECEIPTS EXPEND. BALANCE	PROTESTANT ACCOUNT RECEIPTS EXPEND. BALANCE	OTHER ACCOUNT RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE
DATE	DESCRIPTION							
10/1	ESTABLISH PETTY CASH							
	FUND:							
	CATHOLIC \$25.00			C-1				
	PROTESTANT 25.00			P-1				
	TOTAL \$50.00		101					

PURCHASE ORDER NAVJCSFORM 1281 8 (PI) (REV. 5-79) N/A FORM 1281-704-200		DATE Sept. 29, 1980		PURCHASE ORDER NO. C-89	
FROM: RPC Marvin R. Snithers NAVEDTABRODEVEN Chapel Fond Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Ecumenical Bookstore 119 Cotton Avenue Birmingham, Alabama 35211		DELIVER TO: NETPDC (Code CH)	
GENERAL INSTRUCTIONS: Being governed by instructions hereto, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
25	#4676521 Religious Medals		Each	\$3.00	\$75.00
Total Expenditure					
DATE RECEIVED Oct. 31, 1980		RECEIVING CLERK DATE 1980		TOTAL AMOUNT \$75.00	
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:			
MAILED FOR:		MAILED FOR:			
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:		SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:			
THE BILLING IS CORRECT		THE BILLING IS CORRECT			
PAID BY CASH NO.		PAID BY CASH NO.			
BOOK-KEEPER		BOOK-KEEPER			
RECEIVING/BOOKKEEPER COPY		RECEIVING/BOOKKEEPER COPY			

NICHOLAS CORDER NICHOLAS CORDER S/N 8184-LJ-704-200		DATE Sept. 29, 1980		PREPARE ORDER NO P-94	
ACTIVITIES		DATE Sept. 29, 1980		PREPARE ORDER NO P-94	
TO: RPT Alice L. Ship NAVETRAPRODVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509		FROM: Ecumenical Bookstore 119 Cotton Avenue Birmingham, Alabama 35211		NETPDC (Code CH)	
CREDIT/Memo: Being generated by instructions herein, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
9	#8631211 King James Bibles		Each	\$7.00	\$63.00
Total Expenditure					
DATE RECEIVED OCT. 23, 1980		RECEIVED BY [Signature]		AMOUNT \$63.00	
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:					
DATED FOR:					
SIGNATURES AND PRINTED NAME OF PERSON RECEIVING MATERIAL					
THE BILLING IS CORRECT:					
PART 3 RECEIVING/BOOKKEEPER COPY					

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—this section shows the financial obligations for which funds have not been expended. The merchandise which was ordered on 29 September by the Roman Catholic and Protestant account custodians pictured in figures II-5-84 and II-5-85 has not been received. The administrator must take the following steps to show these outstanding Purchase Orders on the statement. First, he totals all the financial obligations for each account in the fund. In this case, the only obligations which the Roman Catholic and Protestant account custodians have made are shown in figures II-5-84 and II-5-85. The administrator inserts \$75 in the space provided under ROMAN CATHOLIC ACCOUNT; and, \$63 in the space provided under PROTESTANT ACCOUNT. These two figures are added and the total (\$138) is inserted in the TOTAL column of the statement. NOTE: Since merchandise is not paid for until actually received, the net worth of the fund is not affected by these outstanding obligations. This section simply shows that certain obligations have been made and that the fund will probably decrease at a future date by the amounts indicated.

15. BLANK—this section may be used for any comments which the administrator deems necessary to explain the statement.

16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the name and rate of the NETPDC chapel fund administrator is entered in the space provided. MARVIN R. SMITHERS, RPC, is the correct entry for this application.

17. SIGNATURE—the chapel fund administrator signs his name in the space provided.

This completes the quarterly Statement of Operations and Net Worth for July, August, and September 1980. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy

in a conspicuous place for viewing by participants in the CRP.

## **ANNUAL STATEMENT OF OPERATIONS AND NET WORTH**

The annual Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of the fiscal year. This statement is very similar to the quarterly statements and contains the same basic information. However, a copy of this statement must be sent to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as part of the command chaplain's annual report. Figure II-5-86 shows the completed Statement of Operations and Net Worth for fiscal year 1980. An explanation of each entry on the statement follows. NOTE: As was done for the quarterly statement, entries are numbered 1 through 17 and will be explained in numerical sequence.

1. CHAPEL FUND—the acronym "NET-PDC" is inserted in the space provided.

2. PERIOD—the first (1 Oct 79) and last (30 Sep 80) calendar days of fiscal year 1980 are inserted in the spaces provided.

3. TO—the address to which the statement is being sent is inserted in the space provided. COMMAND CHAPLAIN, NAVEDTRAPRODEVCEEN, PENSACOLA, FLORIDA 32509, is used for this application. After reviewing the statement, the command chaplain posts the report in a conspicuous place so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the fund. Since this is the annual report, the command chaplain would also ensure that a copy of the statement is sent to the commanding officer, command auditor, and Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report utilizing the form entitled Senior Chaplain's Annual Report (NAVPERS 1730/9).

4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCEEN, PENSACOLA, FLORIDA 32509, is inserted in the space provided.

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC: CHAPEL FUND ← 1  
(NAME OF COMMAND)

2 → PERIOD: FROM 1 OCT 79 TO 30 SEP 80

3 → TO: (INCLUDE ZIP CODE)  
COMMAND CHAPLAIN  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

4 → FROM: (INCLUDE ZIP CODE)  
CHAPEL FUND ADMINISTRATOR  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73	\$ 1743.67	\$	\$ 3363.40
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	15416.69	16159.65		31576.34
3. TOTAL (LINE 1 PLUS LINE 2)	17036.42	17903.32		34939.74
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	15491.72	16250.66		31742.38
5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1519.70	\$ 1627.66	\$	\$ 3147.36
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00

15 COPY TO:  
CHIEF OF NAVAL OPERATIONS (OP-01H)  
COMMANDING OFFICER  
COMMAND AUDITOR

TYPED NAME AND GRADE OF FUND ADMINISTRATOR ← 16  
MARVIN R. SMITHERS, RPC

17 → SIGNATURE  
*Marvin R. Smithers*

Figure II-5-86.—Statement of Operations and Net Worth (Fiscal Year 1980, Explanation of Entries).

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC: CHAPEL FUND  
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 DEC 79

TO: (INCLUDE ZIP CODE)  
COMMAND CHAPLAIN  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

FROM: (INCLUDE ZIP CODE)  
CHAPEL FUND ADMINISTRATOR  
NAVEDTRAPRODEVEN  
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73 ←	\$ 1743.67 ←	\$	\$ 3363.40
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	4055.47	4175.79		8231.26
3. TOTAL (LINE 1 PLUS LINE 2)	5675.20	5919.46		11594.66
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2847.62	3896.27		6743.89
5. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 2802.58	1998.19	\$	\$ 4800.77
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	118.43	246.12		364.55

TYPED NAME AND GRADE OF FUND ADMINISTRATOR  
MARVIN R. SMITHERS, RPC

SIGNATURE  
*Marvin R. Smithers*

Figure II-5-87.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter, Net Worth, Beginning of Period Entry).

4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCE, PENSACOLA, FLORIDA 32509, is inserted in the space provided.

5. NET WORTH, BEGINNING OF PERIOD—the first (1 Oct 79) calendar day of the fiscal year is inserted in the space provided. The beginning balance of the Roman Catholic account on 1 October 1979 was \$1,619.73. This figure is inserted in the space provided under ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 October 1979 was \$1,743.67. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These two balances were obtained from the quarterly statement shown in figure II-5-87. The next step is to add the two balances. This total (\$3,363.40) is entered in the space provided under the TOTAL column.

6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the receipts on these statements follows:

<u>Quarter</u>	<u>Roman Catholic Receipts</u>	<u>Protestant Receipts</u>
1ST	\$ 4,055.47	\$ 4,175.79
2ND	3,769.45	4,171.02
3RD	3,861.26	3,960.81
4TH	+ 3,730.51	+ 3,852.03
Total	\$ 15,416.69	\$ 16,159.65

The total receipts for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,416.69) and PROTESTANT ACCOUNT (\$16,159.65). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Annual Receipts</u>
Roman Catholic	\$ 15,416.69
Protestant	+ 16,159.65
Total	\$31,576.34

The total receipts for the NETPDC chapel fund for fiscal year 1980 are \$31,576.34.

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the fiscal year are added to the net worth at the beginning of the year. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Net Worth	\$ 1,619.73	\$ 1,743.67
Receipts	+ 15,416.69	+ 16,159.65
Total	\$ 17,036.42	\$ 17,903.32

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$17,036.42) and PROTESTANT ACCOUNT (\$17,903.32). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth + Receipts</u>
Roman Catholic	\$ 17,036.42
Protestant	+ 17,903.32
Total	\$34,939.74

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the expenditures on these statements follows:

<u>Quarter</u>	<u>Roman Catholic Expenditures</u>	<u>Protestant Expenditures</u>
1ST	\$ 2,847.62	\$ 3,896.27
2ND	2,794.98	2,515.20
3RD	6,636.00	6,622.44
4TH	+3,213.12	+3,216.75
Total	\$15,491.72	\$16,250.66

The total expenditures for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,491.72) and PROTESTANT ACCOUNT

(\$16,250.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Annual Expenditures</u>
Roman Catholic	\$ 15,491.72
Protestant	+ 16,250.66
Total	\$ 31,742.38

The total expenditures for the NETPDC chapel fund for fiscal year 1980 are \$31,742.38.

9. NET WORTH, END OF PERIOD—in this section, the expenditures for the fiscal year (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Line 1 + Line 2	\$ 17,036.42	\$ 17,903.32
Expenditures	- 15,491.72	- 16,250.66
Net Worth	\$ 1,544.70	\$ 1,652.66

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth</u>
Roman Catholic	\$ 1,544.70
Protestant	+ 1,652.66
CRP Net Worth	\$3,197.36

The net worth of the NETPDC Command Religious Program chapel fund at the end of fiscal year 1980 is \$3,197.36. NOTE: The net worth figures on the annual statement should be the same as the net worth figures on the last quarterly statement for the fiscal year. The administrator would compare the last quarterly statement (figure II-5-75) with the annual statement (figure II-5-86) and discover that the figures matched in this application.

10. CASH IN BANK—the explanation in step 10 of the quarterly statement applies here also.

11. PETTY CASH—the explanation in step 11 of the quarterly statement applies here also.

12. OTHER—this section will not be used for this application.

13. NET WORTH, END OF PERIOD—the explanation in step 13 of the quarterly statement applies here also.

14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—the explanation in step 14 of the quarterly statement applies here also.

15. BLANK—the chapel fund administrator may use this section for comments pertinent to the statement. RPC Smithers inserted the following comments:

COPY TO:  
CHIEF OF NAVAL OPERATIONS (OP-01H)  
COMMANDING OFFICER  
COMMAND AUDITOR

16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the explanation in step 16 of the quarterly statement applies here also.

17. SIGNATURE—the explanation in step 17 of the quarterly statement applies here also.

This completes the annual Statement of Operations and Net Worth for fiscal year 1980 for NAVEDTRAPRODEVEN. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy in a conspicuous place for viewing by participants in the CRP. Also, the command chaplain would attach a copy of the statement to the command chaplain's annual report which is sent to the commanding officer, command auditor, and the Chief of Naval Operations (OP-01H).

The chapel fund administrator is now ready to begin the accounting cycle for fiscal year 1981.



## **ACCOUNTING APPLICATION (OCTOBER)**

Before proceeding to the transactions for the month of October (fiscal year 1981) a short review and update are provided in the next few numbered sections.

1. Name and address of command—Naval Education and Training Program Development Center (NAVEDTRAPRODEVCEEN or NET-PDC), Pensacola, Florida 32509.

2. Commanding officer—Isaac M. Captain, CAPT, USN.

3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN,

4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.

5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.

6. Roman Catholic account custodian—a new custodian has been appointed to relieve RPC Smithers of his custodial duties. Figure II-5-88 shows the letter of appointment for Lawrence A. Day, BT1, USN.

7. Protestant account custodian—a new custodian has been appointed to relieve RP2 Ship. Figure II-5-89 shows the letter of appointment for Felicia G. Lane, YN3, USN.

8. Fiscal year 1981 begins on 1 October 1980; therefore, the Purchase Order numbers for the Roman Catholic and Protestant accounts will start with C-1 (Roman Catholic) and P-1 (Protestant). Also, the petty cash voucher numbers will begin with the number 1.

Additional guidelines or requirements will be explained as needed during the course of October's daily transactions. As mentioned earlier, the transactions for this month will not be explained in as much detail as was done for August and September. Figure II-5-90 shows the completed Receipts and Expenditures Record for this first month of fiscal year 1981. Refer to this figure

for explanation purposes as the daily transactions are covered in the next sections.

### **OCTOBER 1, 1980**

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month and fiscal year. After thoroughly checking the transactions for the month of September and the quarterly and annual Statements of Operations and Net Worth, he would start a new Receipts and Expenditures Record for the month of October. The beginning balances shown in the 10/1 entry of figure II-5-90 were brought forward from the Receipts and Expenditures Record for the month of September shown in figure II-5-91.

### **OCTOBER 5, 1980**

Figures II-5-92 and II-5-93 show the breakdown of the monies collected for the Sunday services for the 10/5 entry of figure II-5-90.

### **OCTOBER 12, 1980**

Figures II-5-94 and II-5-95 show the breakdown of the monies collected for the Sunday services for the 10/12 entry of figure II-5-90.

### **OCTOBER 14, 1980**

Figure II-5-96 shows the Purchase Order and figure II-5-97 shows the check issued for this purchase for the 10/14 entry of figure II-5-90. NOTE: This Purchase Order was originally prepared in September. Therefore, it was numbered C-89 because it was prepared in fiscal year 1980.

### **OCTOBER 16, 1980**

Figure II-5-98 shows the Purchase Order and figure II-5-99 shows the check issued for this purchase for the 10/16 entry of figure II-5-90. NOTE: This Purchase Order was also originally prepared in September. Therefore, it was numbered P-94 because it was prepared in fiscal year 1980.



DEPARTMENT OF THE NAVY  
NAVAL EDUCATION AND TRAINING PROGRAM  
DEVELOPMENT CENTER  
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:  
AE:IMC:rw  
1306  
1 October 1980

From: Commanding Officer  
To: BT1 Lawrence A. DAY, USN, 123-00-1234  
Subj: Chapel Fund Account Custodian; appointment as  
Ref: (a) OPNAVINST 1730.1  
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Roman Catholic account of the NAVEDTRAPRODEVEN Chapel Fund. The account will be administered in accordance with references (a) and (b).
2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Roman Catholic account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

*I. M. Captain*  
I. M. CAPTAIN

Copy to:  
Command Chaplain  
Chapel Fund Administrator  
Roman Catholic Advisory Committee

Figure II-5-88.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Roman Catholic).



DEPARTMENT OF THE NAVY  
NAVAL EDUCATION AND TRAINING PROGRAM  
DEVELOPMENT CENTER  
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:  
AE: IMC:rw  
1306  
1 October 1980

From: Commanding Officer  
To: YN3 Felicia G. LANE, USN, 123-00-5678  
Subj: Chapel Fund Account Custodian; appointment as  
Ref: (1) OPNAVINST 1730.1  
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Protestant account of the NAVEDTRAPRODEVCECEN Chapel Fund. The account will be administered in accordance with references (a) and (b).
2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Protestant account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

*I. M. Captain*  
I. M. CAPTAIN

Copy to:  
Command Chaplain  
Chapel Fund Administrator  
Protestant Advisory Council

Figure II-5-89.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Protestant).

PERIOD: FROM 1 OCT 80 TO 31 OCT 80 FY 81

[illegible]

**Figure II-5-90.—Receipts and Expenditures Record (Summary of all Transactions for October 1980).**

NETPDC		CHapel FUND		RECEIPTS AND EXPENDITURES RECORD										PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)															
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT							
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	COMPOSITE BALANCE					
9/1	BALANCE BROUGHT FORWARD				1880.37					4134.55					
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18				4711.89					
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36				5124.57					
9/17	C MO CLUB	530	C-81		60.00		66.00			4998.57					
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00					4947.57					
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03				5627.76					
9/26	PRETTY FLORIST	532	C-82		50.00		50.00			5527.76					
9/26	SUNDAY COLLECTIONS			211.53	2765.54	249.91				5989.20					
9/29	MARYNOLL MISSIONARIES	533	C-83		200.00					5789.20					
9/29	FRANCISCAN FATHERS	534	C-84		200.00					5589.20					
9/29	SISTERS OF CHARITY	535	C-85		200.00					5389.20					
9/29	SACRED HEART HOSPITAL	536	C-86		200.00					5189.20					
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00					4989.20					
9/29	ST. BERNARD SEMINARY	538	C-88		200.00					4789.20					
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54		500.00			4289.20					
9/29	AMERICAN RED CROSS	540	P-89		1565.54		250.00			4039.20					
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54		200.00			3839.20					
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54		200.00			3639.20					
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54		200.00			3439.20					
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54		200.00			3239.20					
9/30	REPLENISH PETTY CASH	545	C-90		20.84		21.00			3197.36					
9/30	TOTAL			1046.17	1381.84	1085.48	1687.00			3197.36					
9/30	BALANCE FORWARD				1544.70		1652.66								

Figure II-5-91.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND  
(NAME OF COMMAND)

I. COLLECTION  
DATE 5 OCT 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 218

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)  
\$20.00 X 1 = \$ 20.00  
10.00 \_\_\_\_\_  
5.00 X 4 = 20.00  
2.00 \_\_\_\_\_  
1.00 X 161 = 161.00  
.50 \_\_\_\_\_  
.25 X 286 = 71.50  
.10 X 83 = 8.30  
.05 X 146 = 7.30  
.01 X 356 = 3.56  
TOTAL \$ 291.66

COUNTED BY Lin Johnson COUNTED BY Jack Allmar  
CERTIFIED BY L. A. Day

Figure II-5-92.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 5, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND  
(NAME OF COMMAND)

I. COLLECTION  
DATE 5 OCT 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 252

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)  
\$20.00 X 2 = \$ 40.00  
10.00 X 2 = 20.00  
5.00 X 9 = 45.00  
2.00 X 5 = 10.00  
1.00 X 153 = 153.00  
.50 X 7 = 3.50  
.25 X 157 = 39.25  
.10 X 72 = 7.20  
.05 X 88 = 4.40  
.01 X 109 = 1.09  
TOTAL \$ 323.44

COUNTED BY Nancy Petty COUNTED BY David Allmar  
CERTIFIED BY F. H. Lane

Figure II-5-93.—Chapel Fund Receipt Voucher (Protestant Service, October 5, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 12 OCT 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 243

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	4	=	40.00
10.00	X	8	=	40.00
5.00	X	5	=	10.00
2.00	X	5	=	10.00
1.00	X	162	=	162.00
.50	X	13	=	6.50
.25	X	251	=	62.75
.10	X	168	=	16.80
.05	X	175	=	8.75
.01	X	193	=	1.93
TOTAL				\$ 348.73

COUNTED BY Eric Johnson COUNTED BY Jack Allen  
CERTIFIED BY L.A. Day

Figure II-5-94.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 12, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 12 OCT 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 261

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	3	=	60.00
10.00	X	3	=	30.00
5.00	X	12	=	60.00
2.00				
1.00	X	149	=	149.00
.50	X	21	=	10.50
.25	X	173	=	43.25
.10	X	91	=	9.10
.05	X	93	=	4.65
.01	X	243	=	2.43
TOTAL				\$ 368.93

COUNTED BY Nancy Poley COUNTED BY David Allman  
CERTIFIED BY F. St. Lane

Figure II-5-95.—Chapel Fund Receipt Voucher (Protestant Service, October 12, 1980).

PURCHASE ORDER NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		ACTIVITY NO.	DATE	PURCHASE ORDER NO.
FROM: R2C Marvin R. Smithers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Ecumenical Bookstore 119 Cotton Avenue Birmingham, Alabama 35211	Sept. 29, 1980	C-89
CONTENTS: Being governed by instruction herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
25	#4676521 Religious Medals	25	Each	\$75.00
Total Expenditure \$75.00 <i>M.R.</i>				
DATE RECEIVED Oct. 31, 1980		RECEIVED BY AUTHORIZED REPRESENTATIVE <i>M. R. Smithers</i>		
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 14, 1980 Authorized for Payment		RECEIVING CLERK		
MAILED FOR		SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL <i>L. D. Day</i> BOOKKEEPER		
THE BILLING IS CORRECT		DATE PAID		
PART 3 RECEIVING/BOOKKEEPER COPY				

Figure II-5-96.—Purchase Order Part 3 (Roman Catholic Account, October 14, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		DATE	NO.
PAY TO THE ORDER OF Ecumenical Bookstore		October 4, 1980	546
Seventy-five and 00/100		\$ 75.00	122
THE AMERICAN BANK		DOLLARS	
FOR <i>medals</i> Catholic Acct.		M. R. Smithers ADMINISTRATOR	
86483158 551 3003			

Figure II-5-97.—Check Number 546 (Purchase Order C-89).

PURCHASE ORDER NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		ACTIVITY NO.	DATE	PURCHASE ORDER NO.
FROM: R2C Alice L. Ship NAVEDTRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509		TO: Ecumenical Bookstore 119 Cotton Avenue Birmingham, Alabama 35211	Sept. 29, 1980	P-94
CONTENTS: Being governed by instruction herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
9	#8631211 King James Bibles	9	Each	\$63.00
Total Expenditure \$63.00 <i>M.R.</i>				
DATE RECEIVED Oct. 25, 1980		RECEIVED BY AUTHORIZED REPRESENTATIVE <i>A. L. Ship</i>		
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 16, 1980 Authorized for Payment		RECEIVING CLERK		
MAILED FOR		SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL <i>F. G. Lane</i> BOOKKEEPER		
THE BILLING IS CORRECT		DATE PAID		
PART 3 RECEIVING/BOOKKEEPER COPY				

Figure II-5-98.—Purchase Order Part 3 (Protestant Account, October 16, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		DATE	NO.
PAY TO THE ORDER OF Ecumenical Bookstore		October 16, 1980	547
Sixty-three and 00/100		\$ 63.00	122
THE AMERICAN BANK		DOLLARS	
FOR <i>Bibles</i> Protestant Acct.		M. R. Smithers ADMINISTRATOR	
86483158 551 3003			

Figure II-5-99.—Check Number 547 (Purchase Order P-94).



## **OCTOBER 19, 1980**

Figures II-5-100 and II-5-101 show the breakdown of the monies collected for the Sunday services for the 10/19 entry of figure II-5-90.

## **OCTOBER 20, 1980**

Figure II-5-102 shows the Purchase Order and figure II-5-103 shows the check issued for this donation for the 10/20 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Protestant account for fiscal year 1981; therefore, it is numbered P-1.

## **OCTOBER 21, 1980**

Figure II-5-104 shows the Purchase Order and figure II-5-105 shows the check issued for this donation for the 10/21 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Roman Catholic account for fiscal year 1981; therefore, it is numbered C-1.

## **OCTOBER 26, 1980**

Figures II-5-106 and II-5-107 show the breakdown of the monies collected for the Sunday services for the 10/26 entry of figure II-5-90.

## **OCTOBER 31, 1980**

As indicated earlier, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist for the Sunday services. The cost of the flowers is divided equally between each group and is paid on the last Friday of the month. The cost of the flowers for fiscal year 1980 was \$20 per Sunday. However, Pretty Florist raised the cost to \$30 per Sunday for fiscal year 1981 and the Roman Catholic and Protestant groups agreed to this increase. Each account is charged

\$15 per Sunday. There were four Sundays in October, so the cost of the flowers is \$120 (Roman Catholic account—\$60 and Protestant account—\$60). Figures II-5-108 and II-5-109 show the Purchase Orders for this transaction. Figure II-5-110 shows the check issued for this purchase for the 10/31 entry (PRETTY FLORIST) of figure II-5-90.

Roman Catholics observe a Holy Day of obligation on 1 November which falls on a Saturday this year. Saturday services are not normally conducted at NETPDC. Therefore, Chaplain Brown decided to conduct a Friday evening vigil service on 31 October to afford Roman Catholic personnel the opportunity to fulfill their obligation. Figure II-5-111 shows the breakdown of the monies collected for this special service for the 10/31 entry (CATHOLIC HOLY DAY COLLECTION) of figure II-5-90.

## **CLOSING ENTRIES (OCTOBER 31, 1980)**

It is now time to make all the closing entries for the month of October. The first thing that must be done is to replenish the petty cash fund.

### **Petty Cash Fund**

Figures II-5-112, II-5-113, II-5-114, and II-5-115 show the petty cash vouchers for the month. Figures II-5-116 and II-5-117 show the Purchase Orders prepared by the respective account custodians to cover their expenditures out of petty cash. Figure II-5-118 shows the check issued to the chapel fund administrator to replenish the petty cash fund shown in the 10/31 entry (REPLENISH PETTY CASH) figure II-5-90.

### **Receipts and Expenditures Record**

The next thing that the chapel fund administrator must do is to total all the figures on

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 19 OCT 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 226

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	1	= \$	20.00
10.00	X	1	=	10.00
5.00	X	5	=	25.00
2.00	X	1	=	2.00
1.00	X	180	=	180.00
.50	X	3	=	1.50
.25	X	262	=	65.50
.10	X	119	=	11.90
.05	X	156	=	7.80
.01	X	282	=	2.82
TOTAL			\$	326.52

COUNTED BY Lisa Johnson COUNTED BY Jack Olson  
CERTIFIED BY L. A. Day

Figure II-5-106.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 19, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 19 OCT 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 247

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	1	= \$	20.00
10.00	X	4	=	40.00
5.00	X	11	=	55.00
2.00	X	6	=	12.00
1.00	X	171	=	171.00
.50	X	3	=	1.50
.25	X	147	=	36.75
.10	X	248	=	24.80
.05	X	122	=	6.10
.01	X	196	=	1.96
TOTAL			\$	369.11

COUNTED BY Nancy Kelly COUNTED BY David Allman  
CERTIFIED BY F. G. Lane

Figure II-5-101.—Chapel Fund Receipt Voucher (Protestant Service, October 19, 1980).

PURCHASE ORDER NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		ACTIVITY NO.	DATE Oct. 20, 1980	PERCHASE ORDER NO. P-1
FROM: YN3 Felicia G. Lane NAVEDTRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509		TO: Combined Federal Campaign (Pensacola Chapter) Naval Air Station Pensacola, Florida 32508	INVOICE TO:	
CONTINUED: Being governed by instructions herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Combined Federal Campaign (Pensacola Chapter)	-	-	\$500.00
Total Expenditure				\$500.00 <i>700.00</i>
DATE RECEIVED		RECEIVED	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>F. G. Lane</i>	
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE	RECEIVING CLERK	
MAILED FOR:		DATE	RECEIVING CLERK	
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: <i>F. G. Lane</i>		DATE	RECEIVING CLERK	
THE BILLING IS CORRECT:		DATE PAID	RECEIVING/BOOKKEEPER COPY	
PART 3		RECEIVING/BOOKKEEPER COPY		

Figure II-5-102.—Purchase Order Part 3 (Protestant Account, October 20, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NO. <i>548</i>	DATE <i>October 20, 1980</i>
PAY TO THE ORDER OF		53.54 122	
Combined Federal Campaign		\$ 500.00	
Five hundred and 00/100		DOLLARS	
THE AMERICAN BANK			
FOR Protestant Acct.		M. R. Smithers ADMINISTRATOR	
86483158		651 0003	

Figure II-5-103.—Check Number 548 (Purchase Order P-1).

PURCHASE ORDER NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		ACTIVITY NO.	DATE Oct. 21, 1980	PERCHASE ORDER NO. C-1
FROM: BT1 Lawrence A. Day NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Sacred Heart Convent 4120 Terrence Drive Cullman, Alabama 35412	INVOICE TO:	
CONTINUED: Being governed by instructions herein, please enter our order for the following:				
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to Sacred Heart Convent	-	-	\$350.00
Total Expenditure				\$350.00 <i>700.00</i>
DATE RECEIVED		RECEIVED	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>L. A. Day</i>	
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:		DATE	RECEIVING CLERK	
MAILED FOR:		DATE	RECEIVING CLERK	
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: <i>L. A. Day</i>		DATE	RECEIVING CLERK	
THE BILLING IS CORRECT:		DATE PAID	RECEIVING/BOOKKEEPER COPY	
PART 3		RECEIVING/BOOKKEEPER COPY		

Figure II-5-104.—Purchase Order Part 3 (Roman Catholic Account, October 21, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND PENSACOLA, FLORIDA 32509		NO. <i>549</i>	DATE <i>October 21, 1980</i>
PAY TO THE ORDER OF		53.54 122	
Sacred Heart Convent		\$ 350.00	
Three hundred - fifty and 00/100		DOLLARS	
THE AMERICAN BANK			
FOR Catholic Acct.		M. R. Smithers ADMINISTRATOR	
86483158		651 0003	

Figure II-5-105.—Check Number 549 (Purchase Order C-1).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 26 OCT 80  
TIME 0900  
RELIGIOUS GROUP CATHOLIC  
ATTENDANCE 238

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	3	=	60.00
10.00	X	4	=	40.00
5.00	X	4	=	20.00
2.00	X	4	=	8.00
1.00	X	196	=	196.00
.50	X	1	=	.50
.25	X	173	=	43.25
.10	X	68	=	6.80
.05	X	103	=	5.15
.01	X	38	=	.38
TOTAL				\$ 310.08

COUNTED BY Lisa Johnson COUNTED BY Jack Black  
CERTIFIED BY L. A. Day

Figure II-S-106.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 26, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC  
(NAME OF COMMAND)

I. COLLECTION  
DATE 26 OCT 80  
TIME 1030  
RELIGIOUS GROUP PROTESTANT  
ATTENDANCE 243

II. OTHER RECEIPTS  
DATE \_\_\_\_\_  
RELIGIOUS GROUP \_\_\_\_\_  
SOURCE \_\_\_\_\_

III. DEPOSITED  
DATE \_\_\_\_\_  
BY \_\_\_\_\_

IV. COMMENTS  
\_\_\_\_\_

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	1	=	20.00
10.00				
5.00	X	15	=	75.00
2.00	X	3	=	6.00
1.00	X	201	=	201.00
.50				
.25	X	122	=	30.50
.10	X	201	=	20.10
.05	X	86	=	4.30
.01	X	57	=	.87
TOTAL				\$ 357.77

COUNTED BY Nancy Petty COUNTED BY David Allmon  
CERTIFIED BY F. St. Lane

Figure II-S-107.—Chapel Fund Receipt Voucher (Protestant Service, October 26, 1980).

PURCHASE ORDER  
NAVEDTRAPRODEVEN CHAPEL  
FUND ROMAN CATHOLIC  
ACCOUNT CUSTODIAN  
PENSACOLA, FLORIDA 32509

ACTIVITY NO. Oct. 31, 1980 PRECISE ORDER NO. C-2

TO: BTI Lawrence A. Day  
8693 Pace Boulevard  
Fund Roman Catholic  
Account Custodian  
Pensacola, Florida 32509

FROM: Pretty Florist  
8693 Pace Boulevard  
Fund Protestant  
Custodian  
Pensacola, Florida 32507

NETPOC (Code CH)

QUANTITY 4 DESCRIPTION Flowers for Sunday Services in Oct. 12, 19, and 26 Oct. UNIT PRICE \$15.00 AMOUNT \$60.00

NOTE: Flowers were received on 5, 12, 19, and 26 Oct.

Total Expenditure \$60.00

RECEIVING CLERK L. A. Day

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: L. A. Day

BOOKKEEPER: L. A. Day

THE BILLING IS CORRECT: YES

PAID BY CHECK NO. DATE PAID

RECEIVING/BOOKKEEPER COPY

Figure II-5-108.—Purchase Order Part 3 (Roman Catholic Account, October 31, 1980).

PURCHASE ORDER  
NAVEDTRAPRODEVEN CHAPEL  
FUND PROTESTANT  
CUSTODIAN  
PENSACOLA, FLORIDA 32507

ACTIVITY NO. Oct. 31, 1980 PRECISE ORDER NO. P-2

TO: YN3 Felicia G. Lane  
8693 Pace Boulevard  
Fund Protestant  
Custodian  
Pensacola, Florida 32507

FROM: Pretty Florist  
8693 Pace Boulevard  
Fund Protestant  
Custodian  
Pensacola, Florida 32507

NETPOC (Code CH)

QUANTITY 4 DESCRIPTION Flowers for Sunday Services in Oct. 12, 19, and 26 Oct. UNIT PRICE \$15.00 AMOUNT \$60.00

NOTE: Flowers were received on 5, 12, 19, and 26 Oct.

Total Expenditure \$60.00

RECEIVING CLERK F. G. Lane

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: F. G. Lane

BOOKKEEPER: F. G. Lane

THE BILLING IS CORRECT: YES

PAID BY CHECK NO. DATE PAID

RECEIVING/BOOKKEEPER COPY

Figure II-5-109.—Purchase Order Part 3 (Protestant Account, October 31, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

NO. 550  
53-64  
122

PAY TO THE ORDER OF Pretty Florist \$ 120.00

One hundred - twenty and 00/100 DOLLARS

THE AMERICAN BANK

Flowers: Catholic and Protestant  
Accts. \$60.00 each

FOR 88483158 651 0003

W. R. Smichars  
ADMINISTRATOR

Figure II-5-110.—Check Number 550 (Purchase Orders C-2 and P-2).

CHAPEL FUND RECEIPT VOUCHER																															
<u>NET PDC</u> (NAME OF COMMAND)	CHAPEL FUND																														
I. <u>COLLECTION</u> DATE <u>31 OCT 80</u> TIME <u>1700</u> RELIGIOUS GROUP <u>CATHOLIC</u> ATTENDANCE <u>122</u>	CHECKS (LIST ON BACK IF NECESSARY) <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"></td> <td style="width: 40%; text-align: right;">\$ <u>          </u></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="text-align: right;">\$ <u>          </u></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="text-align: right;">\$ <u>          </u></td> </tr> <tr> <td>\$20.00</td> <td style="text-align: right;">\$ <u>          </u></td> </tr> <tr> <td>10.00</td> <td style="text-align: right;"><u>          </u></td> </tr> <tr> <td>5.00</td> <td style="text-align: right;"><u>          </u></td> </tr> <tr> <td>2.00</td> <td style="text-align: right;"><u>          </u></td> </tr> <tr> <td>1.00 X 64 =</td> <td style="text-align: right;"><u>64.00</u></td> </tr> <tr> <td>.50 X 1 =</td> <td style="text-align: right;"><u>.50</u></td> </tr> <tr> <td>.25 X 82 =</td> <td style="text-align: right;"><u>20.50</u></td> </tr> <tr> <td>.10 X 71 =</td> <td style="text-align: right;"><u>7.10</u></td> </tr> <tr> <td>.05 X 63 =</td> <td style="text-align: right;"><u>3.15</u></td> </tr> <tr> <td>.01 X 22 =</td> <td style="text-align: right;"><u>.22</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$ <u>95.47</u></td> </tr> </table> </div>				\$ <u>          </u>		\$ <u>          </u>		\$ <u>          </u>	\$20.00	\$ <u>          </u>	10.00	<u>          </u>	5.00	<u>          </u>	2.00	<u>          </u>	1.00 X 64 =	<u>64.00</u>	.50 X 1 =	<u>.50</u>	.25 X 82 =	<u>20.50</u>	.10 X 71 =	<u>7.10</u>	.05 X 63 =	<u>3.15</u>	.01 X 22 =	<u>.22</u>	TOTAL	\$ <u>95.47</u>
	\$ <u>          </u>																														
	\$ <u>          </u>																														
	\$ <u>          </u>																														
\$20.00	\$ <u>          </u>																														
10.00	<u>          </u>																														
5.00	<u>          </u>																														
2.00	<u>          </u>																														
1.00 X 64 =	<u>64.00</u>																														
.50 X 1 =	<u>.50</u>																														
.25 X 82 =	<u>20.50</u>																														
.10 X 71 =	<u>7.10</u>																														
.05 X 63 =	<u>3.15</u>																														
.01 X 22 =	<u>.22</u>																														
TOTAL	\$ <u>95.47</u>																														
II. <u>OTHER RECEIPTS</u> DATE <u>          </u> RELIGIOUS GROUP <u>          </u> SOURCE <u>          </u>																															
III. <u>DEPOSITED</u> DATE <u>          </u> BY <u>          </u>																															
IV. <u>COMMENTS</u> ALL SAINT'S DAY EVENING VIGIL MASS. MASS WILL NOT BE CONDUCTED ON SATURDAY, 1 NOV. 80.	TOTAL \$ <u>95.47</u>																														
COUNTED BY <u>Lisa Johnson</u>		COUNTED BY <u>Jack Olsen</u>																													
CERTIFIED BY <u>L. R. Day</u>																															

Figure II-5-111.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 31, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND)		CHAPEL FUND
		RECEIPT NUMBER 1
		DATE OCTOBER 1, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$18.92  <i>Paid Oct. 31, 1980 ck no. 551</i>
APPROVED BY (SIGNATURE) <i>L. A. Ray</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-112.—Petty Cash Voucher (Roman Catholic Account, October 1, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND)		CHAPEL FUND
		RECEIPT NUMBER 2
		DATE OCTOBER 1, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME PROTESTANT	AMOUNT \$18.92  <i>Paid Oct. 31, 1980 ck no. 551</i>
APPROVED BY (SIGNATURE) <i>F. A. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-113.—Petty Cash Voucher (Protestant Account, October 1, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 3
		DATE OCTOBER 9, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) SEVEN & $\frac{08}{100}$ DOLLARS	AMOUNT (FIGURES) \$7.08
PURPOSE MAKE POSTER OUT OF THE FOLLOWING MATERIALS:  4 BOTTLES OF POSTER PAINT 2 BRUSHES 1 POSTER BOARD	ACCOUNT NAME PROTESTANT	AMOUNT \$7.08  <i>Paid OCT. 31, 1980 ck. no. 551</i>
APPROVED BY (SIGNATURE) <i>F. S. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-114.—Petty Cash Voucher (Protestant Account, October 9, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 4
		DATE OCTOBER 22, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) THREE & $\frac{12}{100}$ DOLLARS	AMOUNT (FIGURES) \$3.12
PURPOSE PURCHASE EXTENSION CORD FOR SLIDE PROJECTOR	ACCOUNT NAME PROTESTANT	AMOUNT \$3.12  <i>Paid OCT. 31, 1980 ck no 551</i>
APPROVED BY (SIGNATURE) <i>F. S. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-115.—Petty Cash Voucher (Protestant Account, October 22, 1980).



PURCHASE ORDER  
NAVEDTRAPRODEVEN CHAPEL  
FUND ROMAN CATHOLIC  
ACCOUNT CUSTODIAN  
PENSACOLA, FLORIDA 32509

FOR: RPC Marvin R. Smithers  
NAVEDTRAPRODEVEN CHAPEL  
FUND ROMAN CATHOLIC  
ACCOUNT CUSTODIAN  
PENSACOLA, FLORIDA 32509

DATE: Oct. 31, 1980  
PURCHASE ORDER NO: C-3

QUANTITY RECEIVED: 1  
UNIT PRICE: \$18.92  
AMOUNT: \$18.92

DESCRIPTION: To replenish the petty cash fund charged with \$18.92 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 1 - \$18.92)

NOTE: The Catholic account was charged with \$18.92 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 1 - \$18.92)

Total Expenditure: \$18.92

RECEIVING CLERK: L. A. Day

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: L. A. Day

THE BILLING IS CORRECT: YES BY CHECK NO. DATE PAID: AUTHENTICATED BY (SIGNATURE)

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-116.—Purchase Order Part 3 (Roman Catholic Account, October 31, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND  
PENSACOLA, FLORIDA 32509

NO. 551  
DATE: October 31, 1980  
PURCHASE ORDER NO: 53-64  
172

PAY TO THE ORDER OF: NETROPE Chapel Fund Administrators \$48.04

Forty-eight and 04/100 DOLLARS

THE AMERICAN BANK

Replenish Petty Cash  
Catholic Act. \$48.04

FOR: Protestant Act. \$48.12  
86483158 651 0003

M. R. Smithers  
ADMINISTRATOR

Figure II-5-118.—Check Number 551 (Purchase Orders C-3 and P-3).

PURCHASE ORDER  
NAVEDTRAPRODEVEN CHAPEL  
FUND PROTESTANT  
ACCOUNT CUSTODIAN  
PENSACOLA, FLORIDA 32509

FOR: RPC Marvin R. Smithers  
NAVEDTRAPRODEVEN CHAPEL  
FUND PROTESTANT  
ACCOUNT CUSTODIAN  
PENSACOLA, FLORIDA 32509

DATE: Oct. 31, 1980  
PURCHASE ORDER NO: P-3

QUANTITY RECEIVED: 1  
UNIT PRICE: \$29.12  
AMOUNT: \$29.12

DESCRIPTION: To replenish the petty cash fund charged with \$29.12 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 2 - \$29.12)

NOTE: The Protestant account was charged with \$29.12 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 2 - \$29.12)

Total Expenditure: \$29.12

RECEIVING CLERK: F. B. Lane

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: F. B. Lane

THE BILLING IS CORRECT: YES BY CHECK NO. DATE PAID: AUTHENTICATED BY (SIGNATURE)

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-117.—Purchase Order Part 3 (Protestant Account, October 31, 1980).



the Receipts and Expenditures Record. Figure II-5-119 shows the totals for the month of October.

The following arithmetic functions summarize this procedure:

ROMAN CATHOLIC ACCOUNT	
BALANCE (10/1)	\$1,544.70
ROMAN CATHOLIC RECEIPTS	
(10/1-10/31)	<u>+ 1,372.46</u>
TOTAL	\$2,917.16
ROMAN CATHOLIC EXPENDITURES	
(10/1-10/31)	<u>-503.92</u>
ROMAN CATHOLIC ACCOUNT	
BALANCE (10/31)	\$2,413.24
PROTESTANT ACCOUNT BALANCE	
(10/1)	\$1,652.66
PROTESTANT RECEIPTS	
(10/1-10/31)	<u>+ 1,419.25</u>
TOTAL	\$3,071.91
PROTESTANT EXPENDITURES	
(10/1-10/31)	<u>- 652.12</u>
PROTESTANT ACCOUNT BALANCE	
(10/31)	\$2,419.79
ROMAN CATHOLIC ACCOUNT	
BALANCE (10/31)	\$2,413.24
PROTESTANT ACCOUNT BALANCE	
(10/31)	<u>+ 2,419.79</u>
COMPOSITE BALANCE (10/31)	\$4,833.03

One final entry is required on this record. The chapel fund administrator makes the closing entry shown in figure II-5-120. He is now ready

to start the accounting procedures for the month of November (fiscal year 1981).

## SUMMARY

The accounting procedures for a Command Religious Program (CRP) chapel fund were explained in this chapter and the preceding chapter of this module. Figures II-5-121, II-5-122, and II-5-123 show the Receipts and Expenditures Records for August (fiscal year 1980), September (fiscal year 1980), and October (fiscal year 1981), which were covered on a daily basis. It is important to remember that local command directives will outline the specific accounting requirements and procedures for their CRP chapel fund. However, each command MUST meet the general guidelines contained in NAVSO P-3519 (*Nonappropriated Fund, General Financial Management, Policies and Principles*); NAVSO P-3520 (*Nonappropriated Fund Accounting Procedures, Chapter VI*); and, OPNAVINST 1730.1 (*Chaplains Manual*). The Religious Program Specialist must remain continually aware of any changes that occur which relate to the above documents.

Serving as a chapel fund administrator or as an account custodian enables the RP to become totally involved with the Command Religious Program. Maintaining financial records is a challenge and, at the same time, one of the most rewarding jobs that the RP may perform.



RECEIPTS AND EXPENDITURES RECORD													PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80	
NET PDC CHAPEL FUND (NAME OF COMMAND)														
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT				COMPOSITE BALANCE		
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE					
8/1	BALANCE BROUGHT FORWARD				1052.28		1214.96					2267.24		
8/3	SUNDAY COLLECTIONS			285.23		282.61	1497.57					2835.08		
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57					2760.08		
8/7	CMO CLUB	523	P-82		1262.51		142.51	1355.06				2617.57		
8/10	SUNDAY COLLECTIONS			221.18		250.85	1605.91					3089.60		
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69		63.00	1542.91				3026.60		
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		100.00	1442.91				2826.60		
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69		1745.37					2726.60		
8/17	SUNDAY COLLECTIONS			325.10		302.46	1745.37					3354.16		
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00		1745.37					3154.16		
8/24	SUNDAY COLLECTIONS			241.00		271.15	2016.52					3666.31		
8/29	PRETTY FLORIST	528	C-78		1599.79		50.00	1966.52				3566.31		
8/31	SUNDAY COLLECTIONS			299.50		309.12	2275.64					4174.93		
8/31	REPLENISH PETTY CASH	529	C-79		18.92		21.46	2254.18				4134.55		
8/31	TOTAL			1372.01	593.92	1880.37	376.97	2254.18				4134.55		
8/31	BALANCE FORWARD				1880.37		2254.18					4134.55		

Figure II-5-121. — Receipts and Expenditures Record (Summary of all Transactions for August 1980).

NETPDC CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD										PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80	
(NAME OF COMMAND)													
DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE			
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE				
9/1	BALANCE BROUGHT FORWARD				1880.37					2254.18			4134.55
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18				2551.36			4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36				2764.72			5124.57
9/17	CMD CLUB	530	C-81		2299.85		66.00			2698.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00					2698.72			4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03				3023.75			5627.76
9/26	PETTY FLORIST	532	C-82		2554.01		50.00			2973.75			5527.76
9/28	SUNDAY COLLECTIONS			211.53	2765.54	244.91				3223.66			5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83		2565.54					3223.66			5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00					3223.66			5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00					3223.66			5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00					3223.66			5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00					3223.66			4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00					3223.66			4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54					2723.66			4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54		500.00			250.00			4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54		200.00			2273.66			3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54		200.00			2073.66			3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54		200.00			1873.66			3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54		200.00			1673.66			3239.20
9/30	REPLENISH PETTY CASH	545	C-90		20.84		21.00			1652.66			3197.36
9/30	TOTAL			1046.17	1381.84	1544.70	1085.48			1652.66			3197.36
9/30	BALANCE FORWARD				1544.70		1652.66						3197.36

Figure II-5-122.—Receipts and Expenditures Record (Summary of all Transactions for September 1980).

[illegible]

**Figure II-5-123. — Receipts and Expenditures Record (Summary of all Transactions for October 1980).**